

State of Idaho
2007 Legislative Session

BUDGET ACTIVITIES
Summary

Prepared by the
Division of Financial Management
May 2007

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Statewide Goal, Objective, and Department Allocations

Education:

- **Elementary & Secondary Education:**
Public Schools, School for the Deaf and Blind, and the Superintendent of Public Instruction.
- **Higher Education:**
College and Universities, Community Colleges, and Health Educ. Programs.
- **Professional-Technical Education.**
- **Agricultural Research & Extension.**
- **All Other Education Functions:**
Office of the State Board of Education, Historical Society, Idaho Commission for Libraries, Public Broadcasting, Special Programs, and Vocational Rehabilitation.

Health and Human Services:

- **Medical Assistance:**
Dept. of Health and Welfare's Medical Assistance Program, and the Catastrophic Health Care Program.
- **Family and Community Services:**
Dept. of Health and Welfare's Family and Children's Services Program, and the Developmental Disabilities Services Program.
- **Behavioral Health Services:** Dept. of Health and Welfare's Mental Health Program, Children's Mental Health Program and Substance Abuse Program.
- **Self-Reliance Programs:**
Dept. of Health and Welfare's Self-Reliance Program.
- **Health Services:**
Dept. of Health and Welfare's Public Health Services Program, and the Public Health Districts.
- **All Other Health and Human Services:**
Dept. of Health and Welfare's Indirect Support Services Program, Domestic Violence Council, Developmental Disabilities Council, the Council for Deaf and Hearing Impaired, and the State Independent Living Council.

Public Safety:

- **Dept. of Correction.**
- **Dept. of Juvenile Corrections.**

- **Judicial Branch.**
- **Idaho State Police**

General Government:

- **Dept. of Revenue and Taxation.**
- **Elected Officials:**
Attorney General, State Controller, Governor's Office, Lt. Governor, Secty. of State, and the State Treasurer.
- **Executive Office of the Governor:**
Comm. on Aging, Blind Comm., Div. of Financial Mgmt., Div. of Human Resources, Human Rights Comm., Liquor Dispensary, Military Div., Public Employee Retirement System, Office of Species Conservation, Women's Comm., Arts Comm., and the Office of Drug Policy.
- **Legislative Branch.**
- **All Other General Government:** Dept. of Admin and the Capital Budget.

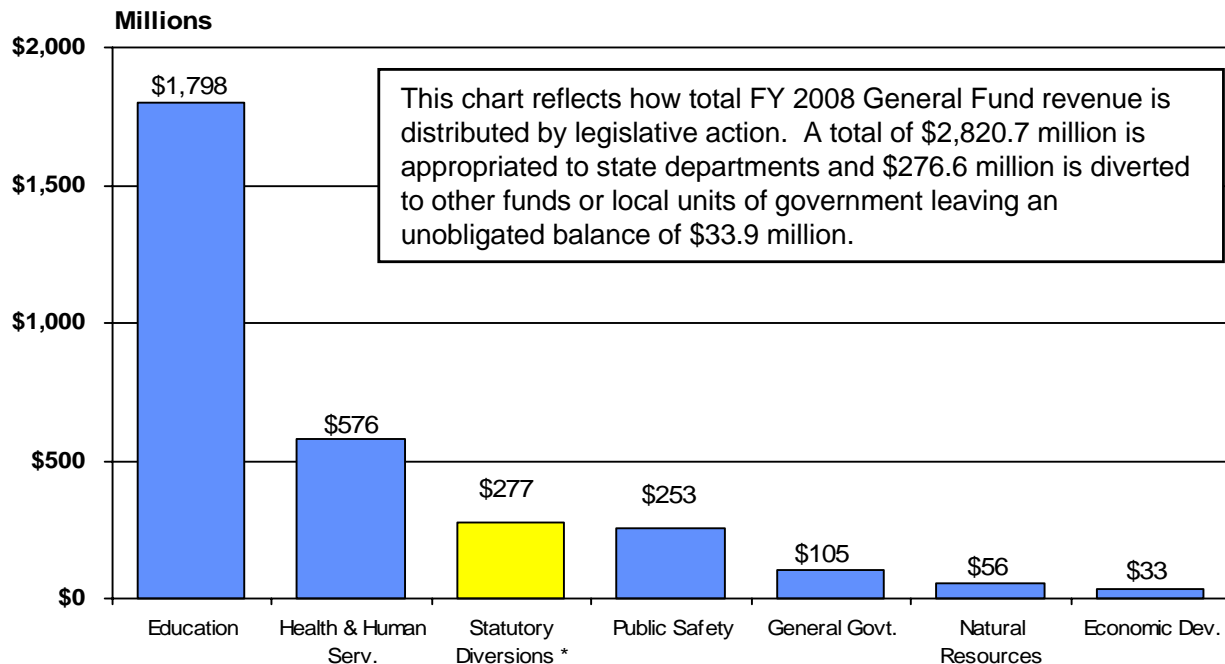
Natural Resources:

- **Dept. of Environmental Quality.**
- **Dept. of Water Resources.**
- **Dept. of Parks and Recreation.**
- **Dept. of Lands.**
- **Dept. of Fish and Game.**

Economic Development:

- **Economic Development:**
Dept. of Agriculture's Marketing and Development Program, Animal Damage Control, Sheep Commission, and Soil Conservation Commission, and the Dept. of Commerce.
- **Business Regulation:**
Dept. of Agriculture's Admin., Animal and Plant Industries, Ag. Resources, and Ag. Inspections Programs, the Dept.'s of Finance and Insurance, the Public Utilities Comm., and regulatory functions of the Dept. of Self-Governing Agencies.
- **Employment & Rehabilitation Serv.:**
Dept. of Labor, and the Industrial Commission.
- **Dept. of Transportation.**
- **All Other Economic Development:**
The non-regulatory functions of the Dept. of Self-Governing Agencies.

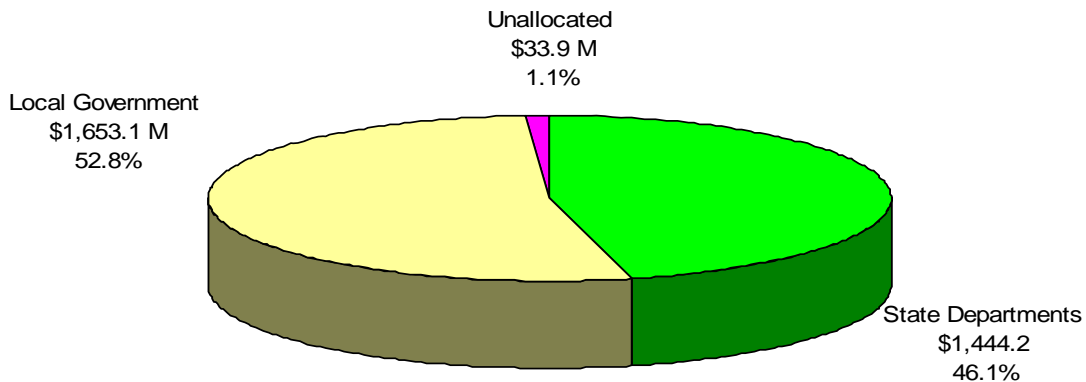
Allocation of FY 2008 State General Fund Tax Revenue: Distribution of \$3,131.2 million in Gross Revenue Collections



* STATUTORY DIVERSIONS TO OTHER FUNDS OR LOCAL GOVERNMENT:

<input type="checkbox"/> Local Government:	
Revenue Sharing to Cities and Counties (Sales Tax)	\$160.1 M
Cities and Counties Liquor Surcharge	23.9
County Juvenile Probation Fund (Cigarette Tax)	<u>4.8</u>
Total	\$188.8 M
<input type="checkbox"/> Property Tax Relief:	
Circuit Breaker (Sales Tax)	\$16.9 M
Agricultural equipment tax exemption (State Refund Fund)	<u>8.5</u>
Total	\$25.4 M
<input type="checkbox"/> Schools Dedicated Funds:	
Public School Income Fund (Cigarette Tax and Liquor Surcharge)	\$6.0 M
Community College Fund (Liquor Surcharge)	<u>0.3</u>
Total	\$6.3 M
<input type="checkbox"/> State Dedicated Funds:	
Water Pollution Control Fund (Sales Tax)	\$4.8 M
Permanent Building Fund (Income, Sales, Cigarette & Beer Taxes)	42.5
All other Dedicated Funds (Inc., Cig., Beer, Wine, Liq. & Mine Taxes)	<u>8.8</u>
Total	\$56.1M
Total General Tax Revenue to Other Funds or Local Government:	\$276.6 M

Allocation of FY 2008 State General Fund Tax Revenue between Local Government and State Departments \$3,131.2 million in Gross Revenue Collections



* GENERAL FUND ALLOCATION TO LOCAL GOVERNMENT:

☐ Education:

Public School Appropriation	\$1,367.4 M
Community College Appropriation	28.6
Public School Income Fund (Cigarette and Liquor Surcharge)	6.0
Community College Fund (Liquor Surcharge)	<u>0.3</u>
Total	\$1,402.3 M

☐ Health and Social Services:

Public Health District Appropriation	\$10.3 M
Catastrophic Health Care Program Appropriation	<u>20.7</u>
Total	\$31.0 M

☐ Public Safety:

State Appellate Public Defender Appropriation	\$2.1 M
Juvenile Corr. Block Grant for County Probation/Parole Approp.	3.5
County Juvenile Probation Fund (Cigarette Tax)	<u>4.8</u>
Total	\$10.4 M

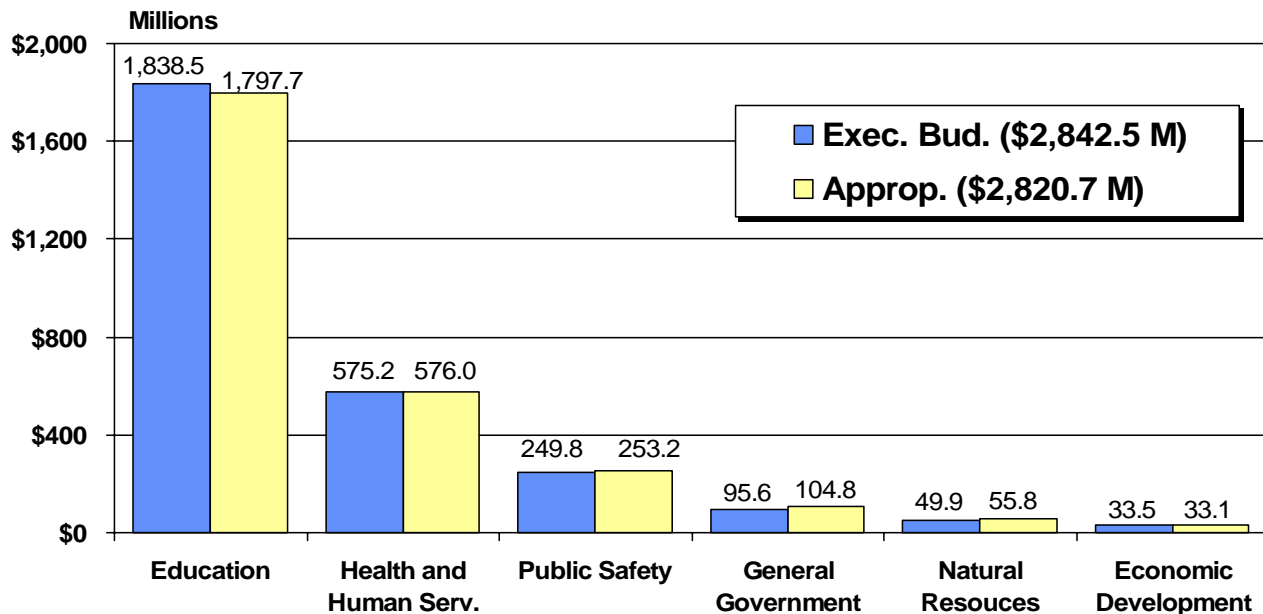
☐ General Government:

City and County Revenue Sharing (Sales Tax)	\$160.1 M
City and County Liquor Surcharge	23.9
Circuit Breaker Property Tax Relief (Sales Tax)	16.9
Agricultural equipment tax exemption (Sales Tax)	<u>8.5</u>
Total	\$209.4 M

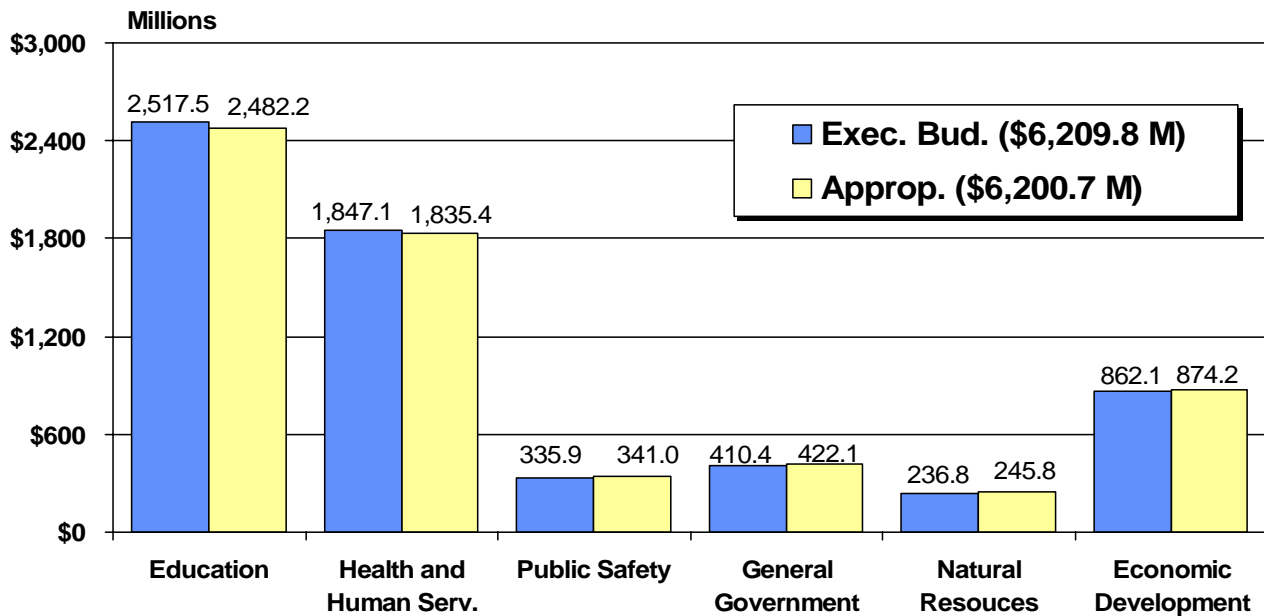
Total General Tax Revenue to Local Government: **\$1,653.1 M**

Note: Public Schools, Community Colleges, Public Health Districts, the Catastrophic Health Care Program, part of the Dept. of Juvenile Corrections, and the State Appellate Public Defender are included as part of Local Government on this page.

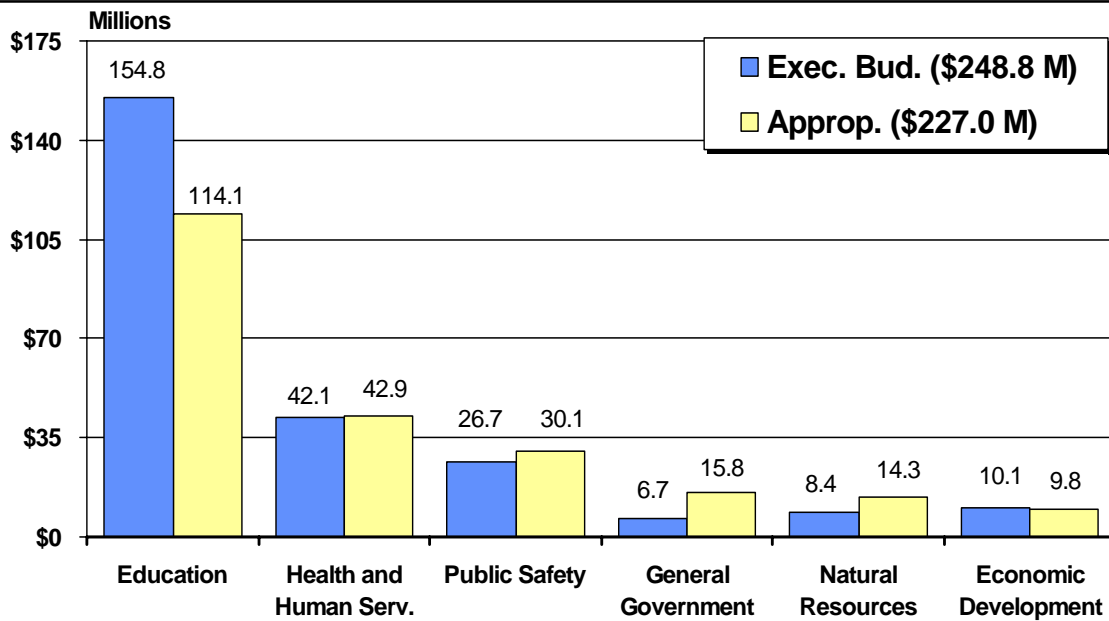
FY 2008 General Fund Allocation by State Goal (Compares Executive Budget to Appropriation)



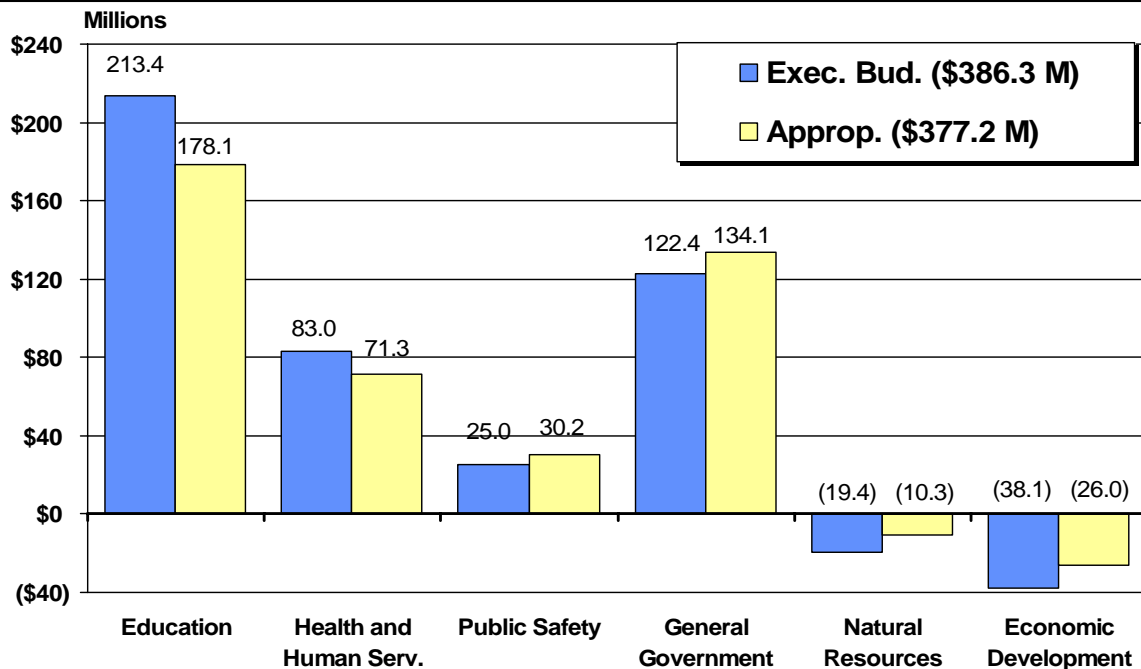
FY 2008 Total Fund Allocation by State Goal (Compares Executive Budget to Appropriation)



**FY 2008 General Fund Changes from FY 2007 Original
Appropriation (Compares Executive Budget to Appropriation)
by State Goal**

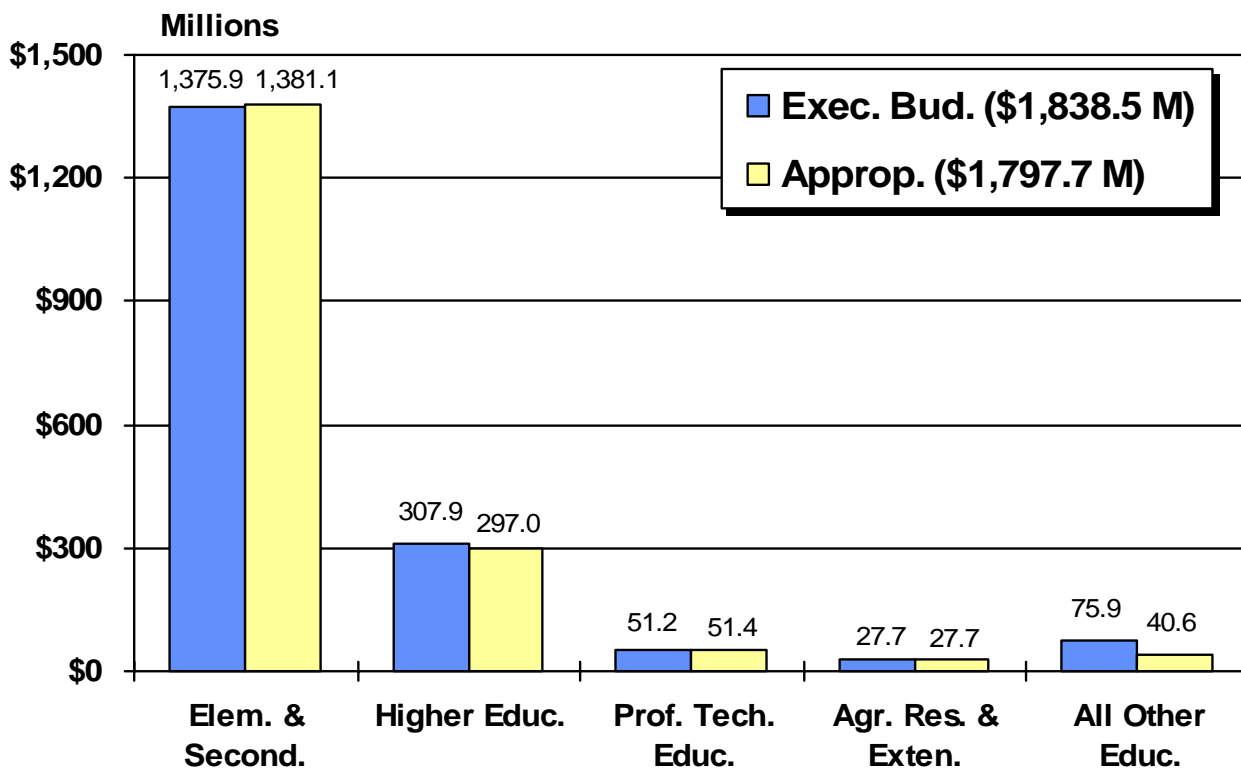


**FY 2008 Total Fund Changes from FY 2007 Original Appropriation
(Compares Executive Budget to Appropriation)
by State Goal**

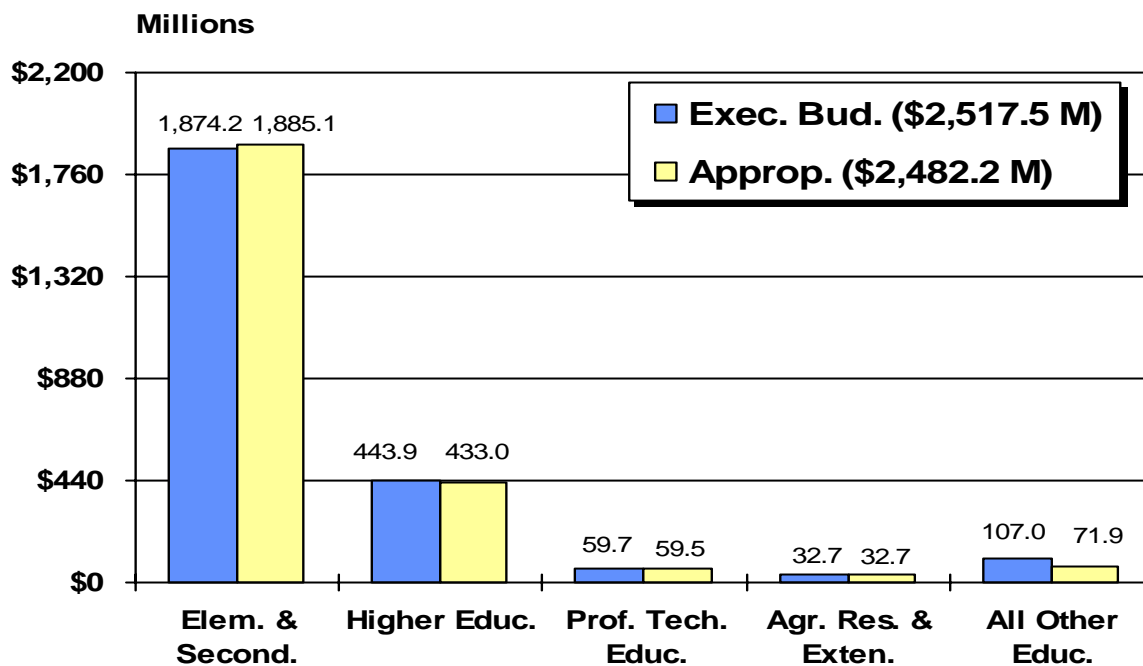


These graphs reflect the changes from the 2007 original appropriation combined with the additional appropriation of \$250,645,700 for Public Schools, which was a result of the Legislative special session held in August 2006 and the FY 2008 recommended and appropriated budgets.

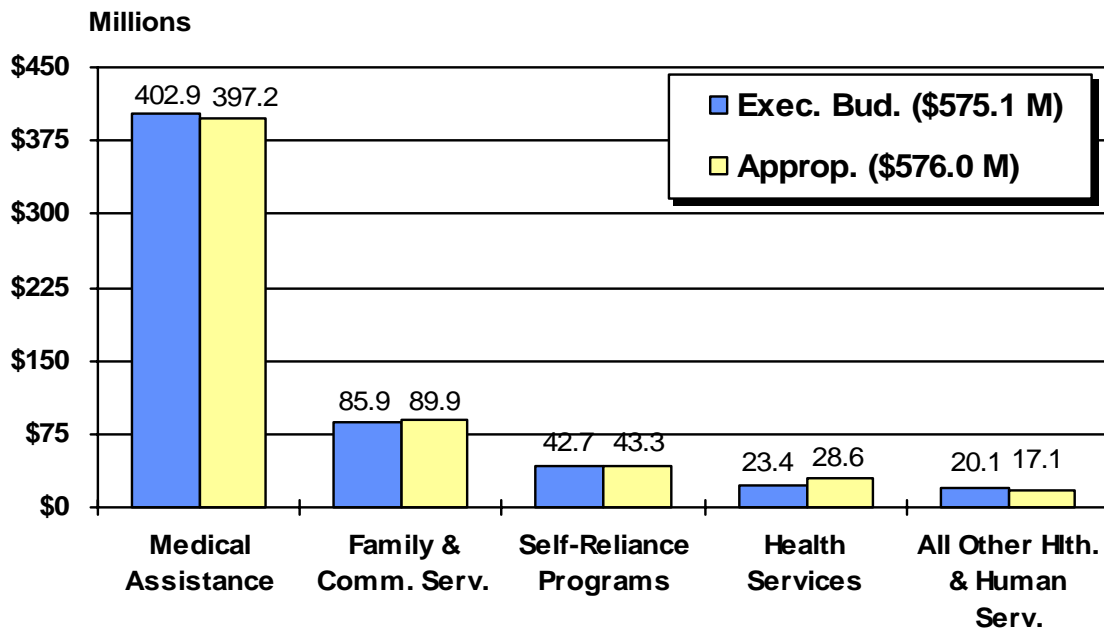
FY 2008 General Fund Budget for Education (Compares Executive Budget to Appropriation)



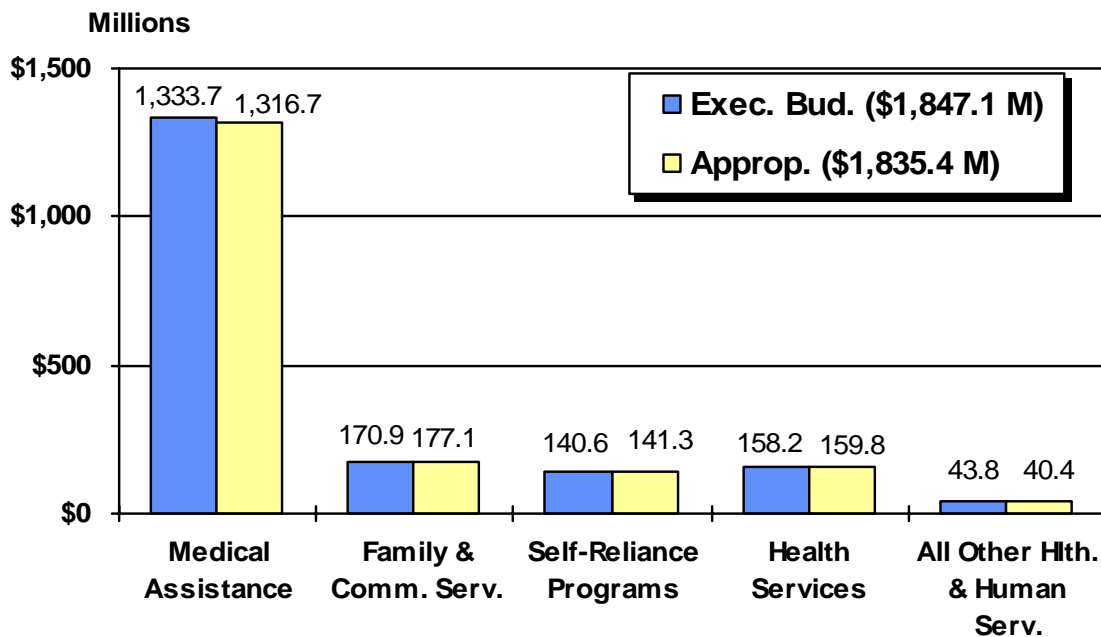
FY 2008 Total Fund Budget for Education (Compares Executive Budget to Appropriation)



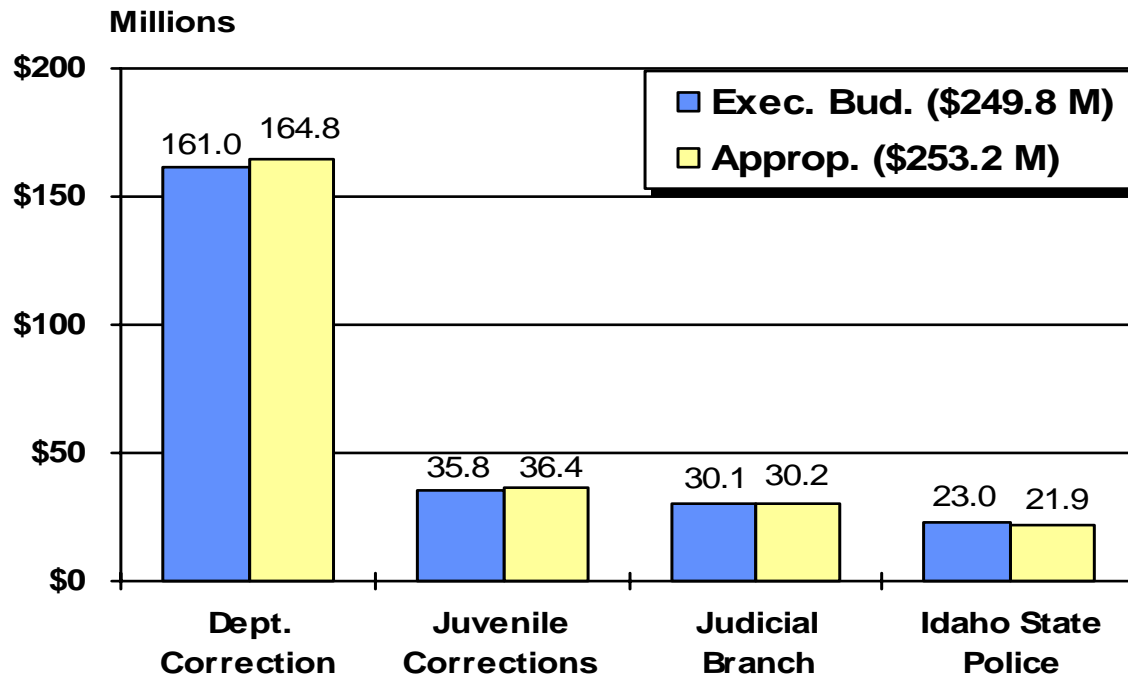
FY 2008 Gen. Fund Budget for Health & Human Services (Compares Executive Budget to Appropriation)



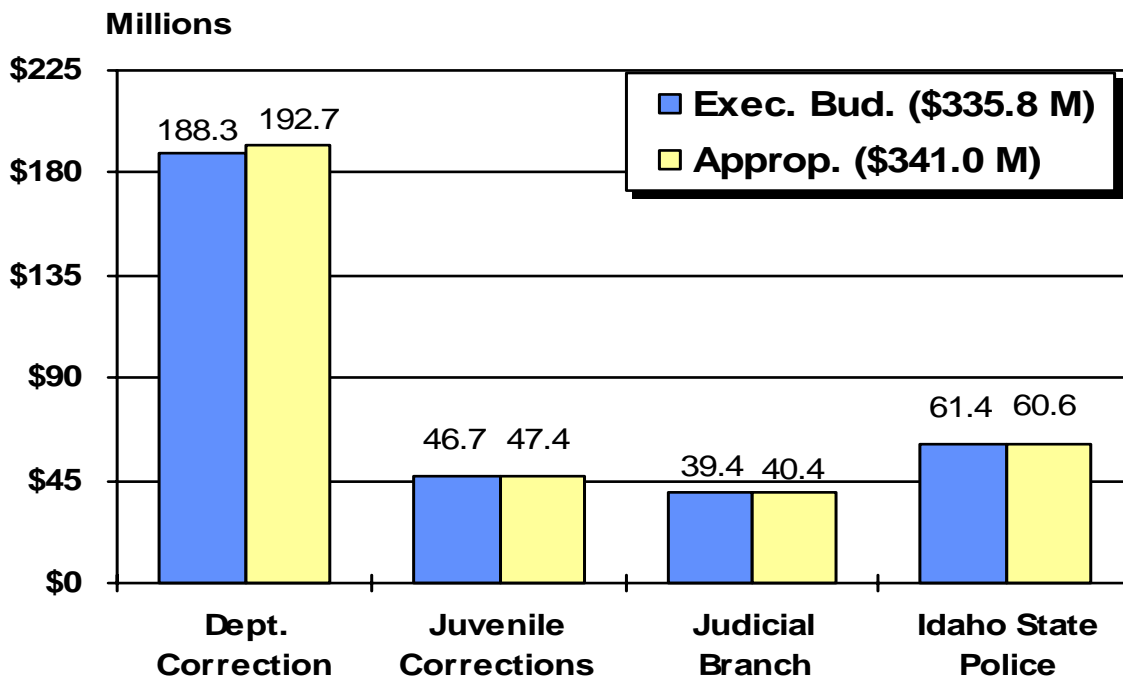
FY 2008 Total Fund Budget for Health & Human Services (Compares Executive Budget to Appropriation)



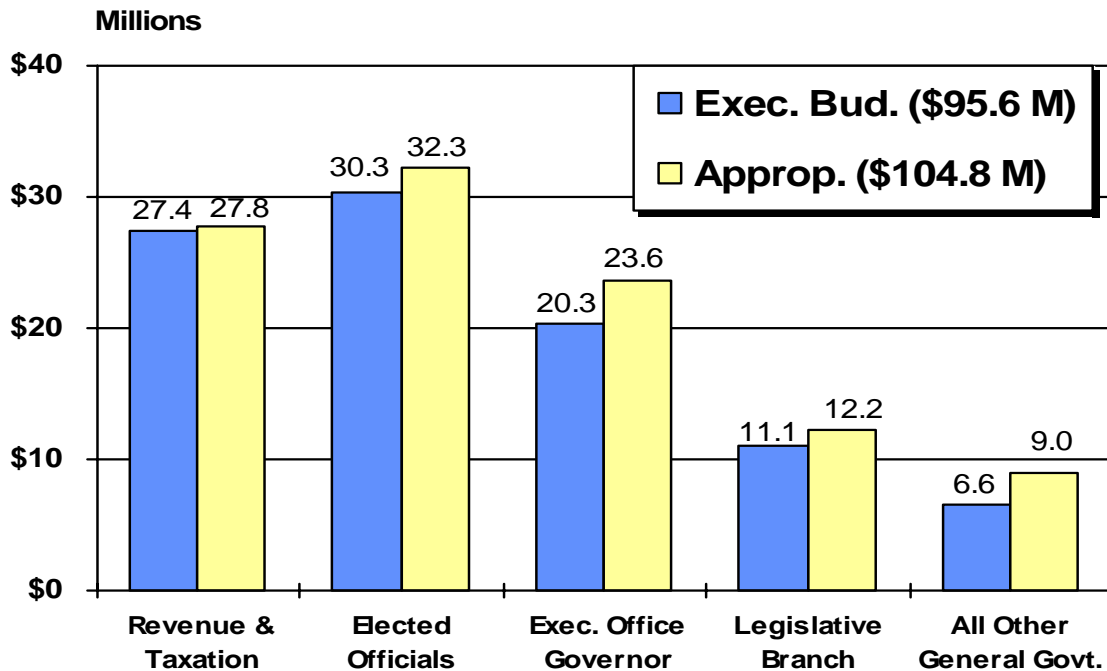
FY 2008 General Fund Budget for Public Safety (Compares Executive Budget to Appropriation)



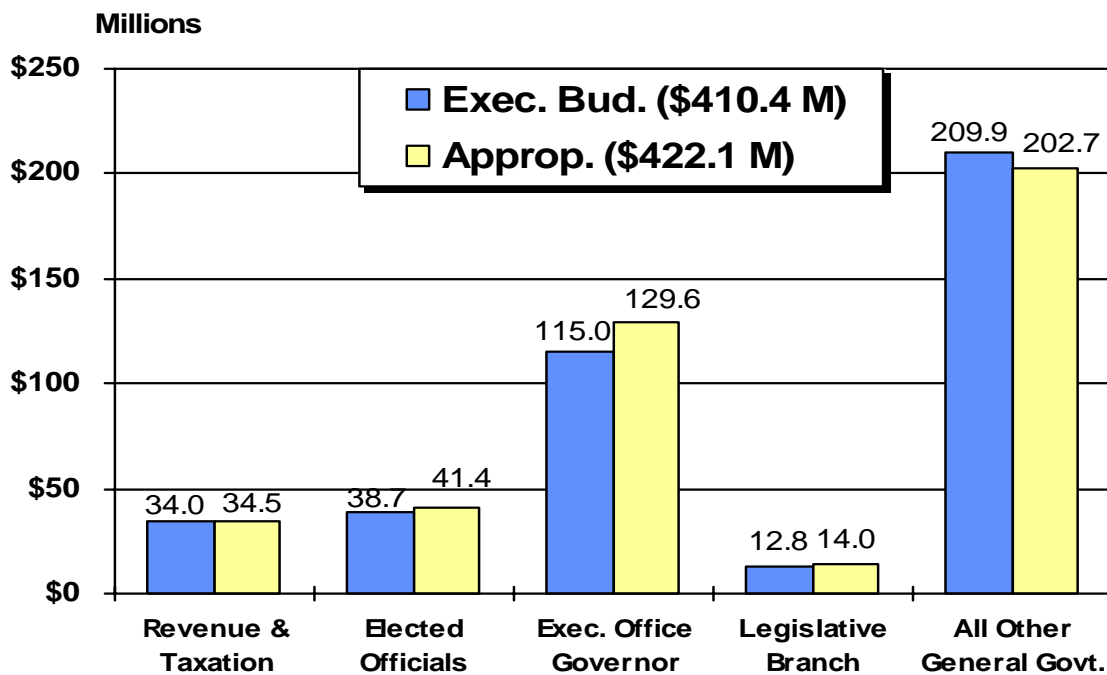
FY 2008 Total Fund Budget for Public Safety (Compares Executive Budget to Appropriation)



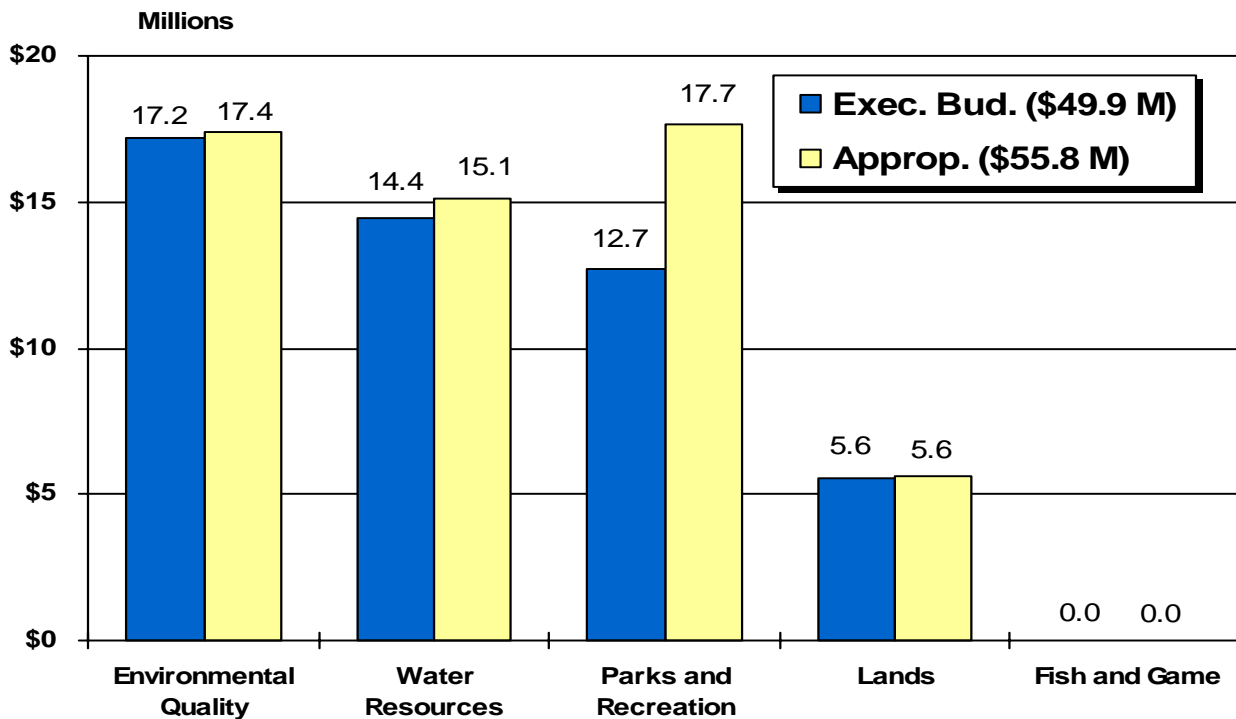
FY 2008 General Fund Budget for General Government (Compares Executive Budget to Appropriation)



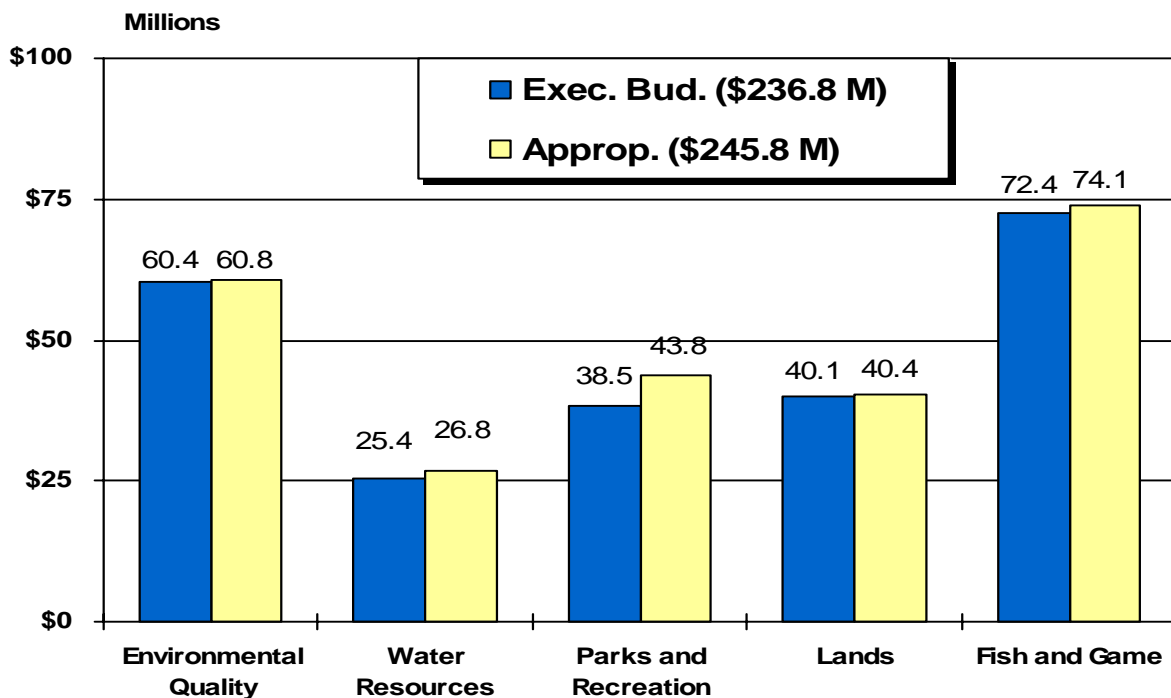
FY 2008 Total Fund Budget for General Government (Compares Executive Budget to Appropriation)



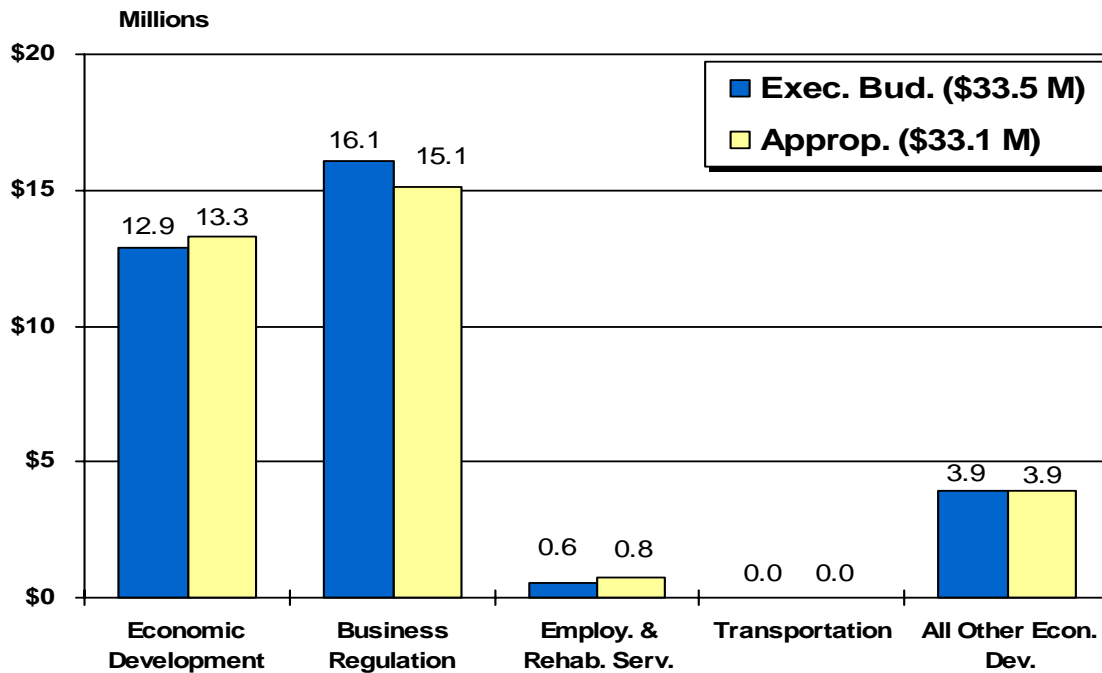
FY 2008 General Fund Budget for Natural Resources (Compares Executive Budget to Appropriation)



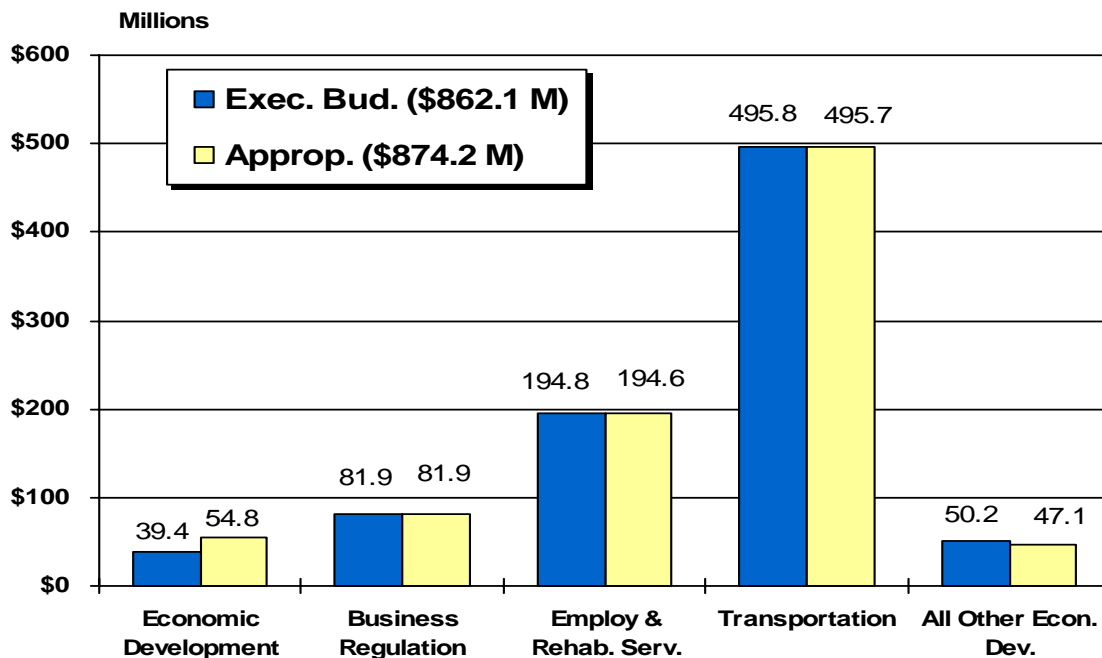
FY 2008 Total Fund Budget for Natural Resources (Compares Executive Budget to Appropriation)



FY 2008 General Fund Budget for Economic Dev. (Compares Executive Budget to Appropriation)



FY 2008 Total Fund Budget for Economic Dev. (Compares Executive Budget to Appropriation)



FY 2007 Budget Summary

- The FY 2007 General Fund budget began with a \$302.3 million positive balance. This was approximately \$204 million above the Legislature's projection.
- Shortly after taking office, Governor Risch called a Legislative Special Session in an attempt to provide immediate property tax relief due to the escalating property tax values facing Idaho citizens. On Friday, August 25, 2006 the Legislature passed HB 1, which transferred the maintenance and operations component for local public schools from the property tax levy, onto the General Fund. HB 1 also permanently increased the sales tax rate from 5% to 6% to fund this change, transferred \$100 million from General fund to the Education Stabilization Fund to provide economic stability for public school funding, and appropriated an additional \$250,645,700 for public schools in FY 2007.

The Legislature included a voter approval provision for the November 2006 election in HB 1, to ensure the citizens of Idaho agreed with this change in tax rate and funding for public schools. Voter approval rating was 72%.

- The Legislature accepted the Governor's FY 2007 General Fund revenue estimate of \$2,706.3 million. This is an increase of \$401.3 million from the projection at the end of the 2006 session. This increase is primarily due to better than expected economic performance in Idaho.
- The Legislature lowered the amount of General Fund transferred to the Permanent Building Fund from the Governor's recommendation by approximately \$14.5 million by eliminating a new parking structure on the Capitol mall, a new sprung structure to house offenders, and additional storage space for the Idaho State Historical Society. The funds will be used to address a statewide backlog of alteration, repair and life safety issues, as well as several agency projects.
- The Legislature added \$5.1 million from the General Fund to the Capitol Commission Endowment Income Fund for additional expenses associated with the Capitol restoration for the storage and restoration of historical furniture and artifacts. This funding will also be used to purchase new furnishings for the Legislative Branch when they return to the completed and expanded Capitol.
- FY 2007 deficiency warrants for hazardous substance emergency responses, pest control, and fire suppression totaled approximately \$4.6 million. Fire suppression costs were \$1.3 million less than originally projected by the Department of Lands.
- The Legislature made major changes to the Governor's recommended budget for the Department of Health and Welfare by further reducing the FY 2007 Medicaid General Fund budget by \$2.5 million and \$8.3 million total funds. The department is unsure how this reduction will impact beneficiaries, but it may have the potential to cause payments to beneficiaries to be held due to the reduction.
- The Legislature appropriated to the Department of Correction a General Fund supplemental in line with the Governor's recommendation for \$3.02 million to cover the cost of additional beds, medical service cost increases, utility and fuel cost increases, and an increase in Parole Commission office space. The Legislature also set aside \$500,000 one-time General Fund, to be utilized in the event there are significant increases in the number of state inmates committed to the county jail population.
- In contrast to the additions for the Department of Correction FY 2007 budget, the Legislature further increased the recommended rescission of \$2.4 million to \$3.1 million eliminating funding for the Correctional Alternative Placement Program. Due to contract negotiations and other issues, the program was not able to stay on schedule to be implemented in FY 2007.

FY 2007 General Fund Comparative Summary

Revenues:	Revised Exec. Budget	Legislative Appropriation	Difference
Beginning balance	\$302,252,000	\$302,252,000	\$0
FY 2007 Base General Fund revenue (3.4% growth rate) (Note 1)	\$2,706,325,000	\$2,706,325,000	\$0
Transfers and Disbursements:			
Transfer from Rev. Dev. Loan Fund (repayment HB 392, 2005 session)	\$21,300,000	\$21,300,000	\$0
Transfer to Public School Facilities Cooperative Fund (HB 743/864)	(25,000,000)	(25,000,000)	0
Transfer to the Public Education Stabilization Fund (HB 866)	(10,000,000)	(10,000,000)	0
Transfer to the Permanent Building Fund (HB 839)	(21,000,000)	(21,000,000)	0
Transfer to the Permanent Building Fund additional projects (HB 277/325)	(113,663,600)	(99,202,600)	(14,461,000)
Transfer to the Capitol Commission Endowment Income Fund (HB 277)	0	(5,150,000)	5,150,000
Transfer to the Economic Recovery Reserve Fund (Note 2)	(23,864,200)	(23,864,200)	0
Transfer to the Public Education Stabilization Fund (HB 1)	(100,000,000)	(100,000,000)	0
Transfer to the Budget Stabilization Fund (Idaho Code 57-814)	(12,917,600)	(12,917,600)	0
Transfer to the Disaster Emergency Fund (Exec. Order 2006-27,37)	(3,125,000)	(3,125,000)	0
Deficiency Warrants			
Military Division for Haz. Substance Emergency Response Fund (SB 1034)	(65,600)	(65,600)	0
Dept. of Agric. for Pest Control Fund (SB 1034)	(124,400)	(124,400)	0
Dept. of Lands for fire suppression (SB 1034)	(5,712,200)	(4,379,800)	(1,332,400)
Total Transfers and Disbursements	(\$294,172,600)	(\$283,529,200)	\$10,643,400
Total General Fund Available	\$2,714,404,400	\$2,725,047,800	\$10,643,400
Expenditures:			
FY 2007 original appropriations	\$2,343,077,800	\$2,343,077,800	\$0
Prior year reappropriations	3,594,100	3,594,100	0
Replace public schools property taxes (HB 1)	250,645,700	250,645,700	0
Supplementals	8,912,700	7,267,300	(1,645,400)
Rescissions	(15,030,200)	(16,748,000)	(1,717,800)
Other state agency adjustments	(32,400)	(732,400)	(700,000)
LSO adjustment for Health and Welfare prior year reversion	0	(1,497,300)	(1,497,300)
Total Expenditures	\$2,591,167,700	\$2,585,607,200	(\$5,560,500)
Projected Ending Balance	\$123,236,700	\$139,440,600	\$16,203,900
Percentage Change from FY 2006 original appropriation	16.8%	16.6%	
Percentage Change Expenditures and Transfers from FY 2006 original appropriation	30.11%	29.38%	

Notes:

- The FY 2007 base General Fund revenue projection reflects the most recent revenue forecast (December 2006). As of the end of March 2007, year-to-date collections are approximately \$20 million less than projected.
- There are 15 bills that transfer money from the General Fund to the Economic Recovery Fund in FY 2007. All of the agency appropriations are one-time in nature, but most are for a two-year time period. The bills are HB 868 through 874 and SB 1493 through 1500.
- HB 325 transfers \$98,336,600 from the General Fund (one-time) to the PBF in FY 2007 to add cash to PBF's dedicated revenues. The cash transfer is in FY 2007, however all appropriations were put in FY 2008 Permanent Building Fund (PBF) budget. The Governor's Initiatives that were funded in the total public works budget include:

Correction: 300 bed expansion	1,300,000
Statewide: address backlog of alteration, repair, and life safety issues	51,522,000
University of Idaho: Lab	10,000,000
Health and Welfare BSL-3 lab in Boise	900,000
Health Science Bldg.-LCSC; Health Sciences & Human Svcs. Bldg.-CSI	37,111,600
	100,833,600
- HB 277 transfers an additional \$500,000 from the General Fund to PBF for plan design related to long-term use of Borah, and \$339,000 for IT related upgrades and improvements for the Capitol Mall during the statehouse restoration.

FY 2007 General Fund Appropriation and Estimated Expenditures by Department

Department	Original Appropriation	Special Session Approp. (HB 1)	Reappro- priations	Supplementals	Recissions, and Reversions *	Estimated Expenditures
General Government:						
Administration, Dept.	\$9,016,600	\$0	\$0	\$0	\$0	\$9,016,600
Attorney General	16,064,400	0	1,619,400	95,100	(700,000)	17,078,900
Controller, State	6,627,500	0	564,500	0	(10,000)	7,182,000
Governor, Office	1,485,800	0	0	0	0	1,485,800
Governor, Executive Office	16,441,600	0	0	0	0	16,441,600
Legislative Branch	10,759,300	0	298,600	0	0	11,057,900
Lieutenant Governor	119,500	0	0	15,000	0	134,500
Revenue and Taxation, Dept.	25,199,700	0	0	149,000	0	25,348,700
Secretary of State	2,020,300	0	0	0	0	2,020,300
Treasurer, State	<u>1,249,300</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,249,300</u>
Total General Government	88,984,000	0	2,482,500	259,100	(710,000)	91,015,600
Public Safety:						
Correction, Dept.	143,643,600		848,900	3,022,200	(3,086,600)	144,428,100
Judicial Branch	27,749,100	0	0	0	0	27,749,100
Juvenile Corrections, Dept.	34,348,900	0	62,700	0	0	34,411,600
Police, Idaho State	<u>17,344,400</u>	<u>0</u>	<u>0</u>	<u>249,500</u>	<u>0</u>	<u>17,593,900</u>
Total Public Safety	223,086,000	0	911,600	3,271,700	(3,086,600)	224,182,700
Health & Human Services:						
Catastrophic Health Care	20,766,800	0	0	0	0	20,766,800
Health and Welfare, Dept.	502,370,700	0	0	1,904,700	(15,158,700)	489,116,700
Public Health Districts	9,809,700	0	0	0	0	9,809,700
Independent Living Council	<u>119,700</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>119,700</u>
Total Health & Hum. Serv.	533,066,900	0	0	1,904,700	(15,158,700)	519,812,900
Education:						
Agr. Research and Extension	26,129,000	0	0	0	0	26,129,000
College and Universities	243,726,400	0	0	0	0	243,726,400
Community Colleges	22,067,200	0	0	0	0	22,067,200
Deaf and Blind School	7,694,100	0	0	0	0	7,694,100
Educ., Office of State Board	4,764,600	0	0	1,700,000	(22,400)	6,442,200
Health Education Programs	8,800,000	0	34,400	0	0	8,834,400
Historical Society	2,375,900	0	0	117,300	0	2,493,200
Library, State	2,663,900	0	0	0	0	2,663,900
Professional-Technical Educ.	48,714,300		90,500	0	0	48,804,800
Public Broadcasting	1,658,600	0	0	0	0	1,658,600
Public Schools	1,040,941,300	250,645,700	0	0	0	1,291,587,000
Special Programs	9,971,800	0	0	0	0	9,971,800
Super. of Public Instruction	5,422,500	0	0	0	0	5,422,500
Vocational Rehabilitation	<u>8,113,600</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,113,600</u>
Total Education	1,433,043,200	250,645,700	124,900	1,817,300	(22,400)	1,685,608,700
Economic Development:						
Agriculture, Dept.	10,727,100	0	0	0	0	10,727,100
Commerce and Labor, Dept.	8,898,700	0	0	0	0	8,898,700
Self-Governing Agencies	<u>3,757,300</u>	<u>0</u>	<u>0</u>	<u>14,500</u>	<u>0</u>	<u>3,771,800</u>
Total Econ. Development	23,383,100	0	0	14,500	0	23,397,600
Natural Resources:						
Environmental Quality, Dept.	16,247,000	0	0	0	0	16,247,000
Lands, Dept.	4,769,100	0	0	0	0	4,769,100
Parks and Recreation, Dept.	7,144,300	0	75,100	0	0	7,219,400
Water Resources, Dept.	<u>13,354,200</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,354,200</u>
Total Natural Resources	41,514,600	0	75,100	0	0	41,589,700
State Totals	\$2,343,077,800	\$250,645,700	\$3,594,100	\$7,267,300	(\$18,977,700)	\$2,585,607,200

*Includes \$732,4000 in other agency adjustments made prior to end of FY 2007.

FY 2007 Supplemental Executive Budget to Appropriations Comparison

Department	Item	FTP		General Fund		Total Funds	
		EB	App.	Rev. EB	Approp.	Rev. EB	Approp.
Administration, Dept.	Vacation/Comp time buyout	0.00	0.00	\$200,000	\$0	\$570,300	\$0
Attorney General	Trailer to HB 166 aa	0.00	2.00	0	95,100	0	145,100
Arts Commission	Federal grants	0.00	0.00	0	0	0	0
Human Resources, Div.	Vacation/Comp time buyout	0.00	0.00	0	0	200,000	0
Legislative Council	Capitol restoration relocation costs (some one-time)	0.00	0.00	0	0	1,500,000	1,500,000
	Capitol Annex	0.00	0.00	0	0	0	1,750,400
Lt. Governor	Additional FTP	0.00	1.00	0	15,000	0	15,000
Tax Appeals Board	Additional hearings costs (one-time)	0.00	0.25	165,600	149,000	165,600	149,000
Secretary of State	Transfer \$110,000 from Capital Outlay to OE (OT)	0.00	0.00	0	0	0	0
Capital Budget	Contingency for the 300 bed ICC expansion (OT)	0.00	0.00	0	0	830,000	0
Correction, Dept.	Increased fuel costs	0.00	0.00	0	171,100	0	171,100
	Increased utility costs	0.00	0.00	292,700	257,300	292,700	257,300
	Correctional integrated system contract	0.00	0.00	44,200	44,200	44,200	44,200
	Medical services contract anticipated increase	0.00	0.00	63,300	107,300	63,300	107,300
	Reduction in out-of-state inmate housing costs	0.00	0.00	(2,386,000)	(3,086,600)	(2,386,000)	(3,086,600)
	50 bed expansion at the Idaho State Corr. Inst.	0.00	0.00	73,500	73,500	73,500	73,500
	Replace endowment funds	0.00	0.00	278,400	0	278,400	278,400
	Add 242 beds at the Idaho Correctional Center	0.00	0.00	2,386,000	2,338,600	2,386,000	2,338,600
	Additional office space for Pardons & Parole Comm.	0.00	0.00	30,200	30,200	30,200	30,200
	Additional Capital Outlay for Correctional Industries	0.00	0.00	0	0	0	0
Juvenile Corrections	Purchase two 15-passenger buses (one-time)	0.00	0.00	112,200	0	112,200	0
Idaho State Police	Increased fuel costs	0.00	0.00	0	249,500	0	249,500
Health & Welfare, Dept.	Physical Health - purchase additional vaccines	0.00	0.00	266,000	266,000	266,000	266,000
	Physical Health - replace TANF funds	0.00	0.00	1,050,000	750,000	1,050,000	0
	Physical Health - additional receipts	0.00	0.00	0	0	400,000	400,000
	EMS - replace \$100,000 TANF funds with Ded.	0.00	0.00	0	0	0	0
	Vaccine: Rotavirus, Varicella, Pandemic Flu	0.00	0.00	0	(266,000)	0	(266,000)
	Substance Abuse - additional receipts	0.00	0.00	0	0	225,800	225,800
	Self-Reliance - Casey Family Foundation grant	0.00	0.00	0	0	50,000	50,000
	Medical Assist. - replace federal funds (CMS audit)	0.00	0.00	853,100	853,100	0	0
	Medical Assist. - HIPPA National Provider ID (OT)	0.00	0.00	301,600	301,600	3,016,000	3,016,000
	Medical Assist. - anticipated cost savings	0.00	0.00	(11,161,400)	(15,144,200)	(37,204,600)	(45,537,900)
	Family & Comm. Serv. - additional receipts	0.00	0.00	0	0	363,900	326,700
	Mental Health - AMH uncompensated care increase	0.00	0.00	900,000	0	458,600	0
	Mental Health - additional receipts at SHS	0.00	0.00	0	0	1,000,000	1,000,000
	Develp. Disabilities - additional receipts at ISSH	0.00	0.00	0	0	200,000	400,000
Office St. Board Educ.	Extend NW Evaluation Assoc. contract (OT)	0.00	0.00	1,700,000	1,700,000	1,700,000	1,700,000
	Continue 2nd & 9th grade testing (some OT)	0.00	0.00	0	0	0	0
	Federal GEAR UP grant for at risk college students	2.00	2.00	0	0	833,200	833,200
	Teacher incentive pilot grant	0.00	0.00	0	0	0	0
Historical Society	Additional building maintenance costs	0.00	0.00	45,300	45,300	45,300	45,300
	Funding for new Fin. Specialist & pay off contract	0.00	0.00	20,000	72,000	20,000	72,000
Public Schools	Replace declining agricultural exemption funds (OT)	0.00	0.00	0	0	0	3,892,600
Super. Public Instruc.	Additional teacher certification receipts	0.00	0.00	0	0	100,000	100,000
	Additional receipts from the sale of equipment (OT)	0.00	0.00	0	0	221,000	221,000
Vocation Rehabilitation	Renal Disease caseload growth	0.00	0.00	130,600	0	130,600	0
Board of Examiners	School facilities remedial master	0.00	0.00	0	14,500	0	14,500
Pharmacy Board	Database improvements (one-time)	0.00	0.00	0	0	56,000	0
Occupational License	Additional investigators to handle case backlog	0.00	2.00	0	0	0	36,600
Transportation Dept.	Increase GARVEE funding transfer authority	0.00	0.00	0	0	0	0
Environmental Quality	Federal funds for CdA Basin yard remediation	0.00	0.00	0	0	5,544,100	5,544,100
Lands, Dept.	Fire protection rate increase costs	0.00	0.00	0	0	116,300	116,300
Lava Hot Springs	Spending authority for construction projects (OT)	0.00	0.00	0	0	335,000	335,000
Agriculture, Dept.	IFAQL Spending Authority	0.00	0.00	0	0	200,000	200,000
Totals		2.00	7.25	(\$4,634,700)	(\$10,963,500)	(\$16,712,400)	(\$22,985,800)

FY 2008 Budget Summary

- As with FY 2007, the Legislature accepted the Governor's FY 2008 General Fund revenue estimate. The revenue estimate of \$2,807.7 million is approximately a 15.2% increase over FY 2006 actual receipts, and a 3.7% increase over FY 2007 original estimated revenues.
- The total General Fund revenue available is less than the original estimate due to Legislative changes to the revenue stream and transfers to other funds that were approved during the 2007 session. Revenue stream changes totaled a reduction of approximately \$7.1 million. These changes reduced the General Fund revenue growth to 3.5% over FY 2007.
- The 2007 session included new legislation that provided \$63.1 million in General Fund transfers to dedicated accounts for specific activities. Some of these transfers include: \$1.5 million to the Department of Environmental Quality for the Community Reinvestment Pilot program, \$638,000 to the Department of Water Resources for an Aquifer Management Plan, and \$690,000 to the Water Resources Board for the Biofuel Infrastructure Program. The total impact of these transfers lowered the amount of General Fund revenue available for agency budgets to \$2.714 million.
- The Legislature was unable to pass legislation addressing the Governor's recommendation to increase the grocery tax credit, which would have provided tax relief to Idaho's lower income population through a means tested program.
- The Legislature did not endorse the Governor's recommendation for early payoff of existing bonds, but they did reach a new agreement on the Capitol restoration and expansion, reducing the original plan to only one underground level.
- The Legislature added funding for personnel benefits for medical and dental insurance that were not included in the Governor's recommended budget. This increase added approximately \$7.1 million ongoing General Fund. They also directed the Department of Administration to utilize reserves to meet any increases in insurance costs for the employees. The estimated cost for this one-time buy down is approximately \$20 million from the reserve fund.
- The Legislature did not endorse the Governor's initiative to devolve the Division of Human Resources, or to reorganize the Department of Administration. The proposed changes would have improved customer service, efficiency, and promoted cost savings.
- The Governor's initiative to contribute \$865,000 General Fund to the Treasure Valley Detox Facility was not supported by the Legislature. However, the Legislature added \$2 million in one-time and \$1.2 million ongoing General Fund support for Mental Health and Substance Abuse grants that the Idaho Department of Health and Welfare had not requested.
- The Legislature also appropriated to the Department of Health and Welfare \$6.5 million to replace the Access to Recovery federal grant money with General Funds, and \$778,000 General Fund and \$2.2 million total funds to replace lost funds in child support

resulting from the Deficit Reduction Act. These items were not part of the Governor's recommended budget.

- Legislative action increased the Department of Correction's General Fund appropriation for the funding of 45 new FTPs, primarily directed toward substance abuse, mental health treatment, and probation and parole officers.
- The Governor recommended \$1.1 million in Millennium Funds for Family Residency to enhance the current residency structure to place more doctors in rural areas of Idaho. The Legislature appropriated \$416,700 toward this effort and directed the remaining \$752,900 to other programs that were not part of the Governor's recommended budget (i.e., Status Offender programs and Youth Courts, Teens Against Tobacco Use program, Boys and Girls Clubs Positive Action program, Idaho Drug Free Youth ParenTeen's Powerlines program, and the State Board of Education's Medical Education Study).
- The Legislature funded a small portion of the Governor's recommended \$38 million for Opportunity Scholarships. A one-time transfer of \$10 million and a \$2 million ongoing appropriation was provided to the Opportunity Scholarship Fund for this initiative.
- A one-time General Fund appropriation of \$330,000 was provided for nursing simulation models to be placed at all six higher education institutions, as recommended by the Governor's Nursing Task Force.
- The Legislature followed the Governor's recommendation for implementing \$17.8 million in federal funds, over a six year period, for the Gaining Early Awareness and Readiness for Undergraduate Programs.
- The Legislature appropriated \$5 million to support the Governor's initiative to establish a statewide community college system. The Governor also proposed an *Idaho Code* change that would lower the voter majority need to create a community college district, supported by a property tax levy, to a simple majority from the current requirement of 2/3 of the registered voters. The Legislature did not support lowering the voter requirement.
- The Governor recommended a one-time General Fund appropriation increase of \$15 million for the Higher Education Research Council to fund research projects specifically aimed at economic development. The Legislature provided only \$1.5 million for the Council.
- The Governor did not recommend, but the Legislature funded \$100,000 for alignment and academic achievement, \$465,000 for cut scores, performance level descriptors and classroom reports, and \$10,000 for additional office space in the State Board of Education budget.
- The Governor did not recommend, but the Legislature approved a new Psychiatric Residency program (\$40,600 appropriated), and two additional seats in the medical education program (no funding provided in FY 2008). Both of these programs will continue to experience costs escalations totaling a combined ongoing General Fund obligation of approximately \$370,000 by FY 2011.

- The Legislature made a onetime General Fund transfer of \$60 million to the Economic Recovery Reserve Fund to create a contingency account to be used in case of an economic downturn. Of the \$60 million transferred, \$15 million was appropriated to the Department of Commerce for only the first six months of the fiscal year. The Department may not access the funding unless the Pro Tem of the Senate, the Speaker of the House of Representatives, the Chairman of the Joint Finance Appropriation Committee, and the Governor concur there is an economic downturn and accessing these funds are necessary to maintain the state's economic stability.
- In an attempt to offset any negative impacts from the potential loss of Secure Rural Schools and Community Self-Determination (Craig-Wyden Act) federal funds, the Legislature transferred \$3.5 million from the Education Stabilization Fund, to the Education Support Program within the Division of Operations. If the federal government does reauthorize the Craig-Wyden Act, or similar funding by February 10, 2008, this transfer will be reverted to the Education Stabilization Fund. If federal funding is not approved, then the \$3.5 million will be distributed to local school districts based on the same basis as would be under the Craig-Wyden Act.
- Finally, the Legislature left a General Fund ending fund balance of \$32.7 million by appropriating less than the Governor recommended for other agency specific budgets and only \$3 million, out of the \$40 million recommended, for the Governor's Integrated Public Safety/Communications Project.

FY 2008 General Fund Comparative Summary

Revenues:	Revised Exec. Budget	Legislative Appropriation	Difference
Beginning balance	\$123,236,700	\$139,440,600	\$16,203,900
FY 2008 revenue estimate	\$2,807,723,000	\$2,807,723,000	\$0
Grocery Tax Credit	(22,000,000)	0	22,000,000
Executive Agency legislation (HB 6, HB 25, ,HB 141, SB 1098)	3,721,100	(278,900)	(4,000,000)
College savings plan loophole (HB 239)	0	274,000	274,000
Exemption for pollution control equipment from sales tax (HB 265)	0	(1,050,000)	(1,050,000)
Reduce Cigarette Tax distribution for bond levy equalization (SB 1238)	0	(3,465,000)	(3,465,000)
Reduce Liquor distribution to substance abuse (HB 180)	0	(2,000,000)	(2,000,000)
Income tax credit for biofuel infrastructure (HB 177)	0	(30,000)	(30,000)
Reduce dental insurance premium tax (HB 190)	0	(240,000)	(240,000)
Calculation of income tax paid to another state (HB 240)	0	(500,000)	(500,000)
Change to bank fees in Treasurer's budget (SB 1221)	0	455,000	455,000
FY 2008 Total Revenue (3.5% growth rate over FY 2007)	\$2,789,444,100	\$2,800,888,100	\$11,444,000
Transfers and Disbursements:			
Transfer to the Budget Stabilization Fund (Idaho Code 57-814)	(\$13,750,800)	(\$13,750,800)	\$0
Transfer to Public School Perm. Endowment Fund (SB 1227)	(352,000)	(351,500)	500
Transfer to the Permanent Building Fund	(8,200,000)	0	8,200,000
Transfer to DEQ for community reinvestment initiative (SB 1206)	(1,500,000)	(1,500,000)	0
Transfer to Water Resources for aquifer mgmt. plan (HB 320)	0	(638,000)	(638,000)
Transfer to Water Resources Bd. for biofuel infrastructure (HB 316)	0	(690,000)	(690,000)
Transfer to Economic Recovery Reserve Fund (HB 330)	0	(60,000,000)	(60,000,000)
Transfer to Opportunity Scholarship Fund (HB 329)	0	(10,000,000)	(10,000,000)
Total Transfers and Disbursements	(\$23,802,800)	(\$86,930,300)	(\$63,127,500)
Total General Fund Available	\$2,888,878,000	\$2,853,398,400	(\$35,479,600)
Expenditures:			
FY 2008 original appropriations	\$2,842,538,400	\$2,820,674,400	(\$21,864,000)
Total Expenditures	\$2,842,538,400	\$2,820,674,400	(\$21,864,000)
Projected Ending Balance	\$46,339,600	\$32,724,000	(\$13,615,600)
Percentage Change from FY 2007 approp. (original + HB 1) (Note 1)	9.59%	8.75%	
Percentage Change Expenditures and Transfers from FY 2007 appropriation (original + HB 1) (Note 2)	10.51%	12.10%	

Notes:

- In August 2006, the Legislature held a special session that increased the FY 2007 appropriation for Public Schools by \$250,645,700. This additional appropriation is not reflected in the FY 2007 original appropriation, but is added as HB 1 for percent increase comparisons.
- Percentage increase reflects the total amount of transfers out of the General Fund plus the total expenditures appropriated. This represents the total amount of General Fund obligated to programs.

FY 2008 General Fund Potential Scenario *

Revenues:	Ongoing	One-time	Total
Beginning balance	\$0	\$139,440,600	\$139,440,600
FY 2008 Base General Fund Revenue (3.7% growth rate over FY 2007))	\$2,807,723,000	\$0	\$2,807,723,000
All 2008 legislation that impacts General Fund revenue	<u>(6,834,900)</u>	<u>0</u>	<u>(6,834,900)</u>
FY 2008 Total Revenue (3.5% growth rate over FY 2007)	\$2,800,888,100	\$139,440,600	\$2,800,888,100
Transfers and Disbursements			
Transfer to the Budget Stabilization Fund (Idaho Code 57-814)	\$0	(\$13,750,800)	(\$13,750,800)
Transfer to Public School Perm. Endowment Fund (SB 1227)	0	(351,500)	(351,500)
Transfer to DEQ for community reinvestment initiative (HB 728)	0	(1,500,000)	(1,500,000)
Transfer to Water Resources for aquifer mgmt. plan (HCR 28)	0	(638,000)	(638,000)
Transfer to Water Resources Bd. for biofuel infrastructure (HB 150)	0	(690,000)	(690,000)
Transfer to economic recovery reserve fund (HB 330)	0	(60,000,000)	(60,000,000)
Transfer to Opportunity Scholarship Fund (HB 329)	0	(10,000,000)	(10,000,000)
Potential Deficiency Warrant Fund transfers	<u>0</u>	<u>(5,000,000)</u>	<u>(5,000,000)</u>
Total Transfers and Disbursements	0	(91,930,300)	(91,930,300)
Total General Fund Available	\$2,800,888,100	\$47,510,300	\$2,848,398,400
Expenditures:			
FY 2008 original appropriations	\$2,764,587,800	\$56,086,600	\$2,820,674,400
Potential supplementals	<u>5,000,000</u>	<u>0</u>	<u>5,000,000</u>
Total Expenditure Projection	\$2,769,587,800	\$56,086,600	\$2,825,674,400
Projected Ending Balance	\$31,300,300	(\$8,576,300)	\$22,724,000

* This scenario differs from the previous page in that it includes \$10 million for supplementals and deficiency warrant transfers.

FY 2009 General Fund Potential Scenario

REVENUES:	Ongoing	One-time	Total
Beginning balance	\$0	\$22,724,000	\$22,724,000
FY 2009 Total Revenue (3.5% growth over FY 2008 Total Revenue)	<u>\$2,898,919,000</u>	<u>\$0</u>	<u>\$2,898,919,000</u>
Total Revenues:	\$2,898,919,000	\$22,724,000	\$2,921,643,000
Transfers and Disbursements			
Potential Deficiency Warrant Fund transfers	<u>0</u>	<u>(5,000,000)</u>	<u>(5,000,000)</u>
Total Transfers and Disbursements	0	(5,000,000)	(5,000,000)
Total General Fund Available	\$2,898,919,000	\$17,724,000	\$2,916,643,000
EXPENDITURES:			
FY 2008 projected General Fund expenditures	\$2,769,587,800	\$56,086,600	\$2,825,674,400
Provide a 5.0% increase over the FY 2008 original appropriation	<u>138,229,400</u>	<u>2,804,300</u>	<u>141,033,700</u>
Total Expenditure Projection	\$2,907,817,200	\$58,890,900	\$2,966,708,100
Projected Ending Balance	(\$8,898,200)	(\$41,166,900)	(\$50,065,100)

General Fund Revised Executive Budget - Appropriation Comparison

Department	FY 07 Approp.	FY 08 Exec. Bud.	Amt. Change	% Chng.	FY 08 Approp.	Amt. Change	% Chng.
General Government:							
Administration, Dept.	\$9,016,600	\$0	(\$9,016,600)	-100.0%	\$8,955,100	(\$61,500)	-0.7%
Attorney General	16,064,400	16,858,700	794,300	4.9%	17,877,900	1,813,500	11.3%
Controller, State	6,627,500	6,676,700	49,200	0.7%	7,013,000	385,500	5.8%
Governor, Office	1,485,800	2,078,100	592,300	39.9%	2,084,900	599,100	40.3%
Governor, Exec. Office	16,441,600	21,629,900	5,188,300	31.6%	24,514,900	8,073,300	49.1%
Legislative Branch	10,759,300	11,070,500	311,200	2.9%	12,172,900	1,413,600	13.1%
Lieutenant Governor	119,500	122,600	3,100	2.6%	154,500	35,000	29.3%
Revenue and Taxation, Dept.	25,199,700	27,413,700	2,214,000	8.8%	27,818,700	2,619,000	10.4%
Secretary of State	2,020,300	2,307,200	286,900	14.2%	2,469,200	448,900	22.2%
Treasurer, State	<u>1,249,300</u>	<u>7,486,500</u>	<u>6,237,200</u>	<u>499.3%</u>	<u>1,695,400</u>	<u>446,100</u>	<u>35.7%</u>
Total General Government	88,984,000	95,643,900	6,659,900	7.5%	104,756,500	15,772,500	17.7%
Public Safety:							
Correction, Dept.	143,643,600	161,021,000	17,377,400	12.1%	164,793,500	21,149,900	14.7%
Judicial Branch	27,749,100	30,056,600	2,307,500	8.3%	30,184,300	2,435,200	8.8%
Juvenile Corrections, Dept.	34,348,900	35,782,400	1,433,500	4.2%	36,384,800	2,035,900	5.9%
Police, Idaho State	<u>17,344,400</u>	<u>22,953,900</u>	<u>5,609,500</u>	<u>32.3%</u>	<u>21,853,900</u>	<u>4,509,500</u>	<u>26.0%</u>
Total Public Safety	223,086,000	249,813,900	26,727,900	12.0%	253,216,500	30,130,500	13.5%
Health & Human Services:							
Catastrophic Health Care	20,766,800	20,768,400	1,600	0.0%	20,768,400	1,600	0.0%
Health and Welfare, Dept.	502,370,700	544,126,700	41,756,000	8.3%	544,842,800	42,472,100	8.5%
Public Health Districts	9,809,700	10,133,300	323,600	3.3%	10,270,900	461,200	4.7%
Independent Living Council	<u>119,700</u>	<u>120,300</u>	<u>600</u>	<u>0.0%</u>	<u>123,100</u>	<u>3,400</u>	<u>2.8%</u>
Total Health & Hum. Serv.	533,066,900	575,148,700	42,081,800	7.9%	576,005,200	42,938,300	8.1%
Education:							
Agr. Research and Extension	26,129,000	27,665,700	1,536,700	5.9%	27,665,700	1,536,700	5.9%
College and Universities	243,726,400	275,659,600	31,933,200	13.1%	264,227,700	20,501,300	8.4%
Community Colleges	22,067,200	23,058,300	991,100	4.5%	23,587,700	1,520,500	6.9%
Deaf and Blind School	7,694,100	7,922,400	228,300	3.0%	8,105,300	411,200	5.3%
Educ., Office of State Board	4,764,600	10,088,100	5,323,500	111.7%	10,820,700	6,056,100	127.1%
Health Education Programs	8,800,000	9,133,500	333,500	3.8%	9,180,700	380,700	4.3%
Historical Society	2,375,900	2,891,900	516,000	21.7%	2,972,200	596,300	25.1%
Library, State	2,663,900	2,845,900	182,000	6.8%	2,879,800	215,900	8.1%
Professional-Technical Educ.	48,714,300	51,420,700	2,706,400	5.6%	51,595,000	2,880,700	5.9%
Public Broadcasting	1,658,600	3,259,100	1,600,500	96.5%	3,279,900	1,621,300	97.8%
Public Schools*	1,291,587,000	1,362,363,800	70,776,800	5.5%	1,367,363,800	75,776,800	5.9%
Special Programs	9,971,800	48,129,100	38,157,300	382.7%	12,095,800	2,124,000	21.3%
Super. of Public Instruction	5,422,500	5,583,000	160,500	3.0%	5,621,500	199,000	3.7%
Vocational Rehabilitation	<u>8,113,600</u>	<u>8,482,000</u>	<u>368,400</u>	<u>4.5%</u>	<u>8,353,000</u>	<u>239,400</u>	<u>3.0%</u>
Total Education	1,683,688,900	1,838,503,100	154,814,200	9.2%	1,797,748,800	114,059,900	6.8%
Economic Development:							
Agriculture, Dept.	10,727,100	21,425,000	10,697,900	99.7%	20,533,300	9,806,200	91.4%
Commerce, Dept.**	0	7,576,300	7,576,300	0.0%	8,086,800	8,086,800	0.0%
Commerce & Labor, Dept.**	8,898,700	0	(8,898,700)	-100.0%	0	(8,898,700)	-100.0%
Labor, Dept.**	0	568,300	568,300	0.0%	573,800	573,800	0.0%
Self-Governing Agencies	<u>3,757,300</u>	<u>3,917,700</u>	<u>160,400</u>	<u>4.3%</u>	<u>3,941,200</u>	<u>183,900</u>	<u>4.9%</u>
Total Econ. Development	23,383,100	33,487,300	10,104,200	43.2%	33,135,100	9,752,000	41.7%
Natural Resources:							
Environmental Quality, Dept.	16,247,000	17,199,100	952,100	5.9%	17,402,600	1,155,600	7.1%
Lands, Dept.	4,769,100	5,581,600	812,500	17.0%	5,634,500	865,400	18.1%
Parks and Recreation, Dept.	7,144,300	12,715,100	5,570,800	78.0%	17,650,400	10,506,100	147.1%
Water Resources, Dept.	<u>13,354,200</u>	<u>14,445,700</u>	<u>1,091,500</u>	<u>8.2%</u>	<u>15,124,800</u>	<u>1,770,600</u>	<u>13.3%</u>
Total Natural Resources	41,514,600	49,941,500	8,426,900	20.3%	55,812,300	14,297,700	34.4%
State Totals	\$2,593,723,500	\$2,842,538,400	\$248,814,900	9.6%	\$2,820,674,400	\$226,950,900	8.8%

Notes:

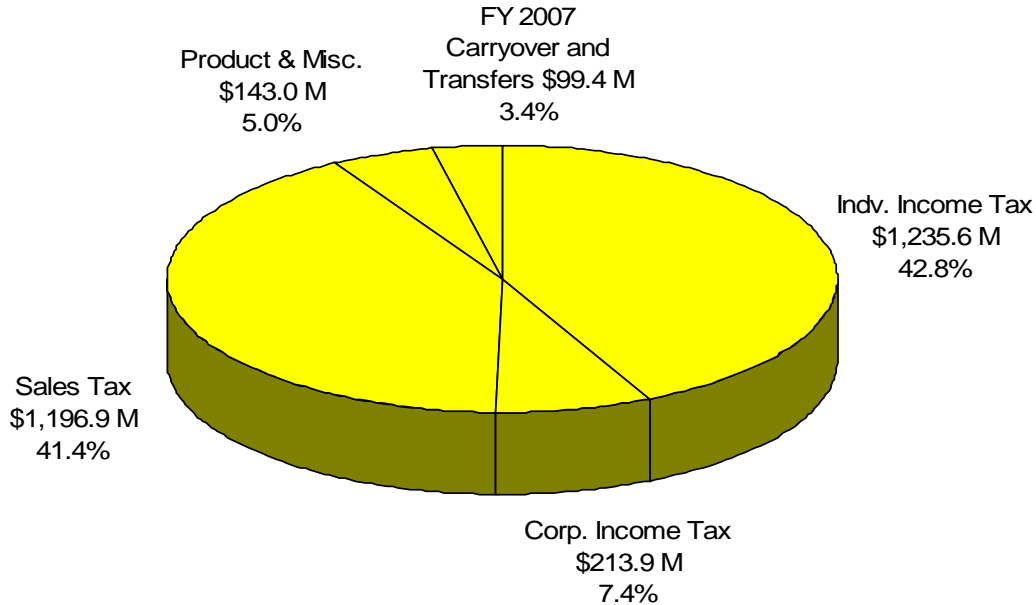
*FY 2007 includes HB 1, that increased public schools appropriation by \$250,645,700 (approved in August 2006 special session). As well as, \$7.3 million in supplementals that were approved during the 2007 regular Legislative session.

**FY 2008 Appropriation reflects the Legislatures endorsement of Governor's initiative restoring Commerce and Labor to separate agencies.

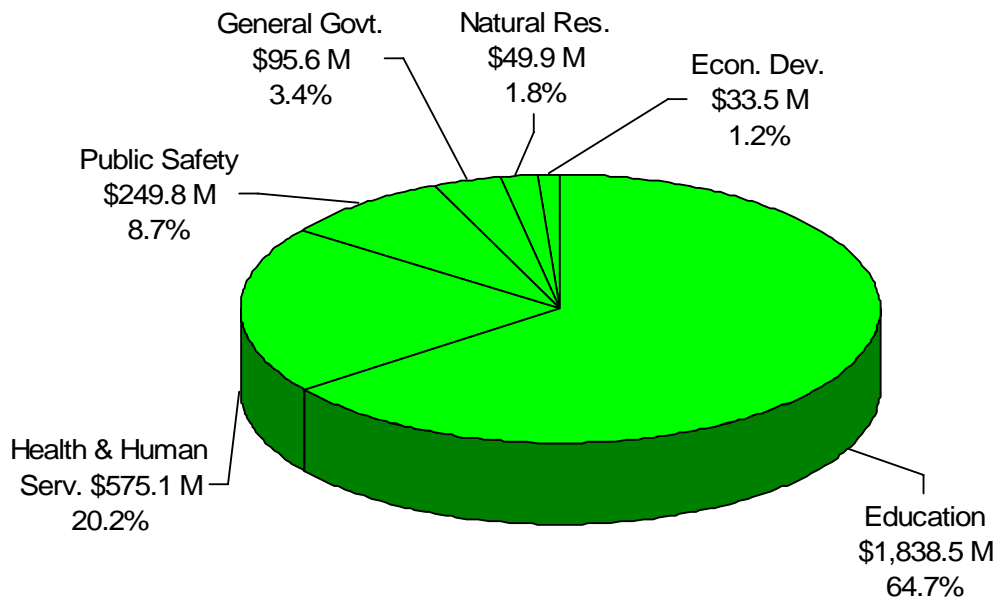
FY 2008 General Fund Recommendation

Millions of Dollars (% of Total)

Net Revenue by Source - \$2,888.9 Million
(Includes \$123.2 million in carry-over funds and \$23.8 million in transfers to other funds)

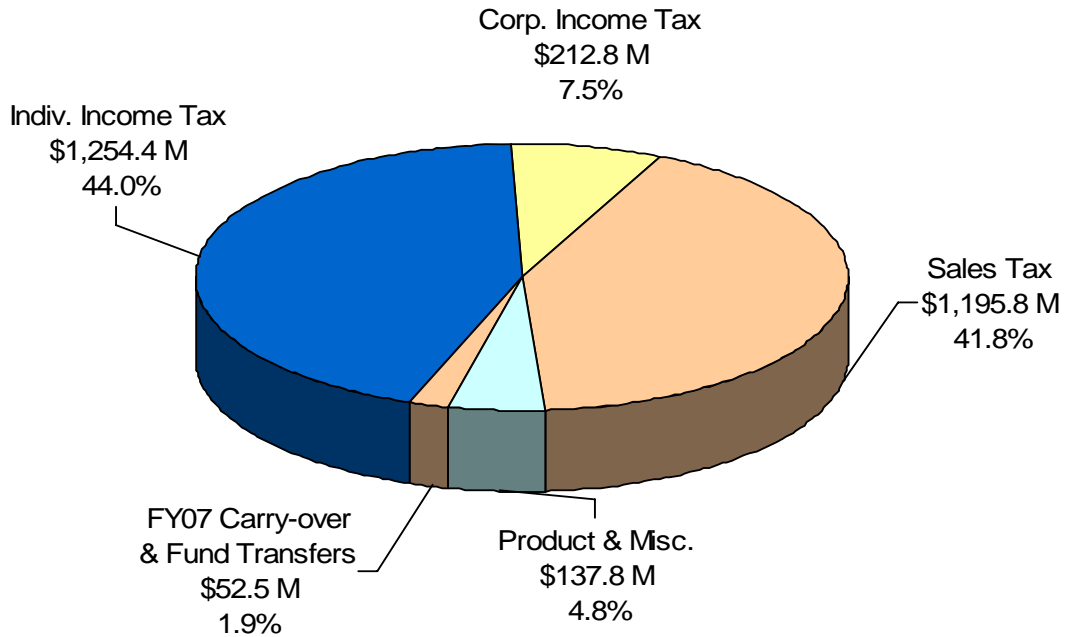


Expenditure by State Goal - \$2,842.5 Million Total

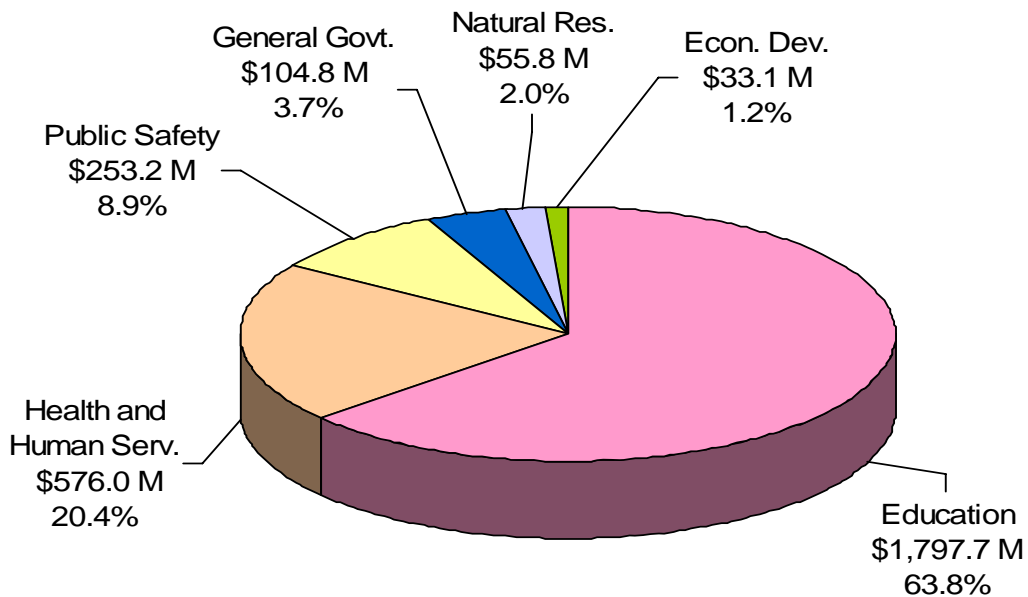


FY 2008 General Fund Appropriation Millions of Dollars (% of Total)

Net Revenue by Source - \$2,853.4 Million
(Includes \$139.4 million in FY 2007 carry-over funds
and \$86.9 million in transfers to other funds)

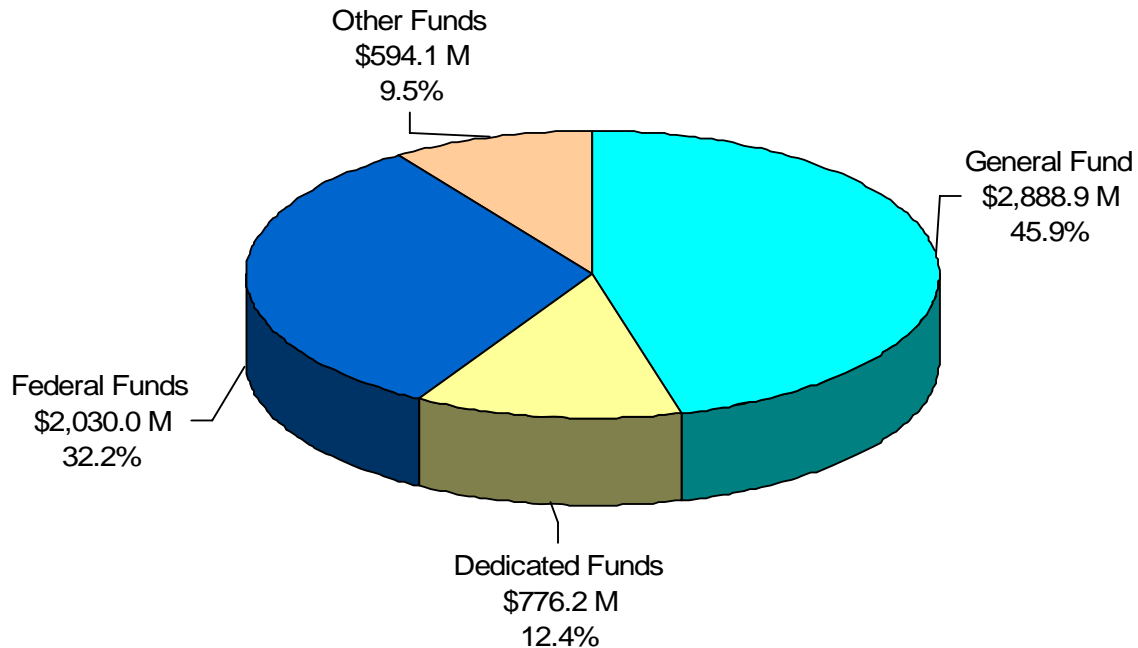


Expenditure by State Goal - \$2,820.7 Million Total

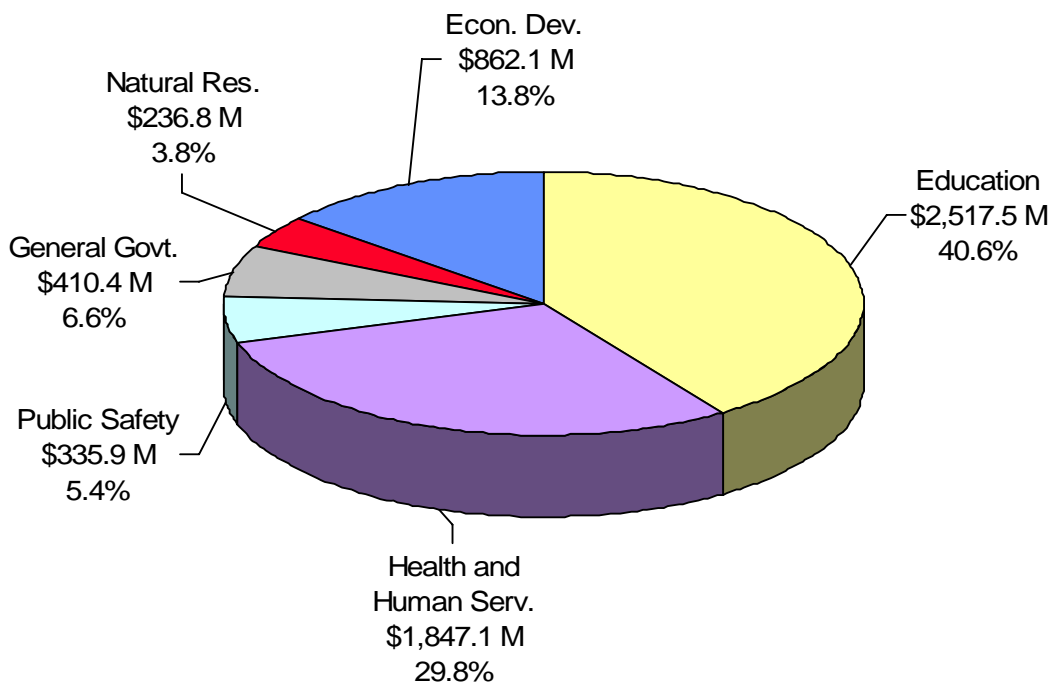


FY 2008 Total Fund Recommendation Millions of Dollars (% of Total)

Net Revenue by Source - \$6,289.1 Million Total

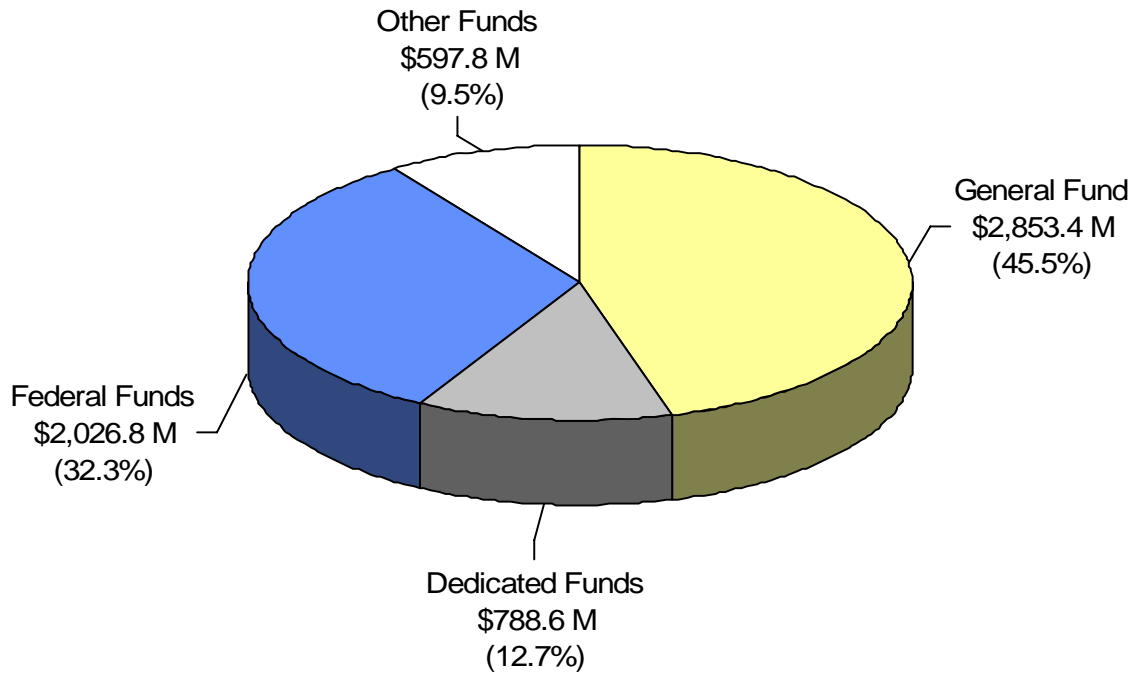


Expenditure by State Goal - \$6,209.8 Million Total

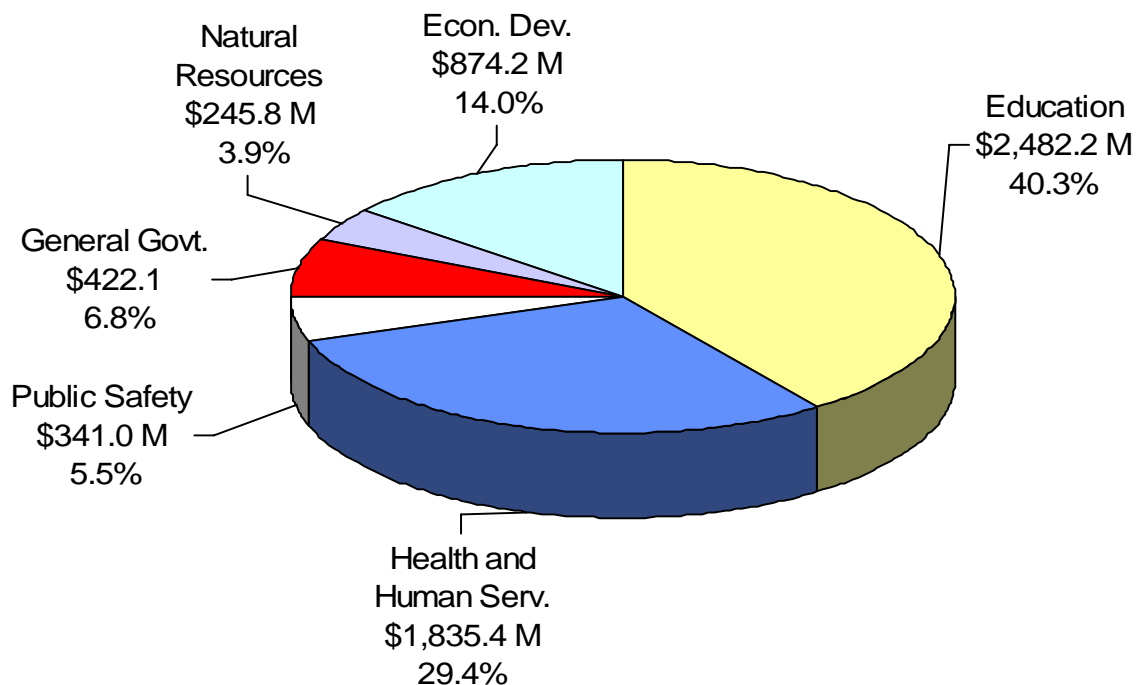


FY 2008 Total Fund Appropriation Millions of Dollars (% of Total)

Net Revenue by Source - \$6,266.6 Million Total



Expenditure by State Goal - \$6,200.7 Million Total



Components of FY 2008 General Fund Appropriation by Department

Department	FY 2008 Base	Personnel Benefits	Operating & T/B Inflation	Replacement Cap. Outlay	Interagency Nonstand. Adj.
General Government:					
Administration, Dept.	\$8,650,600	\$23,300	\$0	\$194,400	\$12,400
Attorney General	16,060,200	165,700	0	118,200	3,400
Controller, State	6,507,500	36,300	0	29,400	2,000
Governor, Office	1,485,800	6,800	0	0	2,000
Governor, Executive Office	16,385,400	94,700	16,500	265,800	8,500
Legislative Branch	10,759,300	45,700	0	27,500	2,100
Lieutenant Governor	134,500	1,900	0	0	100
Revenue and Taxation, Dept.	25,218,700	312,700	110,700	185,900	228,400
Secretary of State	2,020,300	25,000	0	148,600	1,000
Treasurer, State	<u>1,244,300</u>	<u>9,800</u>	<u>0</u>	<u>29,300</u>	<u>300</u>
Total General Government	88,466,600	721,900	127,200	999,100	260,200
Public Safety:					
Correction, Dept.	146,657,600	1,131,000	1,858,300	1,670,000	114,100
Judicial Branch	27,749,100	221,800	0	153,600	0
Juvenile Corrections, Dept.	34,347,900	272,200	2,300	145,100	37,300
Police, Idaho State	<u>17,593,900</u>	<u>179,400</u>	<u>0</u>	<u>3,000,000</u>	<u>83,000</u>
Total Public Safety	226,348,500	1,804,400	1,860,600	4,968,700	234,400
Health & Human Services:					
Catastrophic Health Care	20,766,800	0	0	0	1,600
Health and Welfare, Dept.	484,705,900	1,575,800	172,300	2,340,600	375,100
Public Health Districts	9,809,700	137,600	20,400	0	400
Independent Living Council	<u>119,700</u>	<u>2,800</u>	<u>0</u>	<u>0</u>	<u>600</u>
Total Health & Hum. Serv.	515,402,100	1,716,200	192,700	2,340,600	377,700
Education:					
Agr. Research and Extension	26,129,000	0	0	500,000	0
College and Universities	243,726,400	1,908,000	0	3,206,100	174,800
Community Colleges	22,067,200	86,800	0	137,700	0
Deaf and Blind School	7,565,100	109,500	500	122,000	5,400
Educ., Office of State Board	4,738,200	12,700	0	0	(72,100)
Health Education Programs	8,800,000	6,600	218,100	25,900	0
Historical Society	2,434,000	18,200	0	55,600	1,200
Library, State	2,663,900	33,900	0	100,000	2,000
Professional-Technical Educ.	48,714,300	89,300	0	594,600	(7,300)
Public Broadcasting	1,658,600	20,800	13,500	1,524,000	21,900
Public Schools	1,291,587,000	0	2,715,600	0	0
Special Programs	9,971,800	8,300	33,400	60,600	0
Super. of Public Instruction	5,422,500	38,500	0	0	18,500
Vocational Rehabilitation	<u>8,113,600</u>	<u>1,600</u>	<u>0</u>	<u>100,000</u>	<u>(1,600)</u>
Total Education	1,683,591,600	2,334,200	2,981,100	6,426,500	142,800
Economic Development:					
Agriculture, Dept.	10,727,100	72,100	0	264,000	81,100
Commerce, Dept.*	0	0	0	0	0
Commerce and Labor, Dept.*	0	0	0	0	0
Labor, Dept.*	7,931,000	36,000	0	28,000	1,600
Self-Governing Agencies	<u>3,757,300</u>	<u>49,000</u>	<u>3,800</u>	<u>0</u>	<u>3,200</u>
Total Econ. Development	22,415,400	157,100	3,800	292,000	85,900
Natural Resources:					
Environmental Quality, Dept.	16,187,000	116,900	48,400	285,600	117,000
Lands, Dept.	4,769,100	52,900	800	138,900	55,700
Parks and Recreation, Dept.	7,144,300	95,300	0	4,801,800	(21,000)
Water Resources, Dept.	<u>13,354,200</u>	<u>122,100</u>	<u>39,500</u>	<u>289,800</u>	<u>310,400</u>
Total Natural Resources	41,454,600	387,200	88,700	5,516,100	462,100
State Totals	\$2,577,678,800	\$7,121,000	\$5,254,100	\$20,543,000	\$1,563,100

* FY 2008 Appropriation includes the Legislatures endorsement of the Governor's initiative of restoring Commerce and Labor into separate agencies.

Components of FY 2008 General Fund Appropriation by Department

Department	Annualizations	Employee Compensation	Nondiscretionary Adjustments	Line Items (Enhancements)	FY 2008 Total Appropriation
General Government:					
Administration, Dept.	\$0	\$74,400	\$0	\$0	\$8,955,100
Attorney General	2,200	674,700	0	853,500	17,877,900
Controller, State	2,000	135,800	0	300,000	7,013,000
Governor, Office	100	54,900	0	535,300	2,084,900
Governor, Executive Office	0	299,400	0	7,444,600	24,514,900
Legislative Branch	0	208,300	0	1,130,000	12,172,900
Lieutenant Governor	15,000	3,000	0	0	154,500
Revenue and Taxation, Dept.	57,200	816,600	0	888,500	27,818,700
Secretary of State	2,000	69,900	0	202,400	2,469,200
Treasurer, State	<u>2,000</u>	<u>39,200</u>	<u>0</u>	<u>370,500</u>	<u>1,695,400</u>
Total General Government	80,500	2,376,200	0	11,724,800	104,756,500
Public Safety:					
Correction, Dept.	6,372,700	3,010,600	0	3,979,200	164,793,500
Judicial Branch	0	342,200	0	1,717,600	30,184,300
Juvenile Corrections, Dept.	0	786,300	0	793,700	36,384,800
Police, Idaho State	<u>0</u>	<u>607,100</u>	<u>0</u>	<u>390,500</u>	<u>21,853,900</u>
Total Public Safety	6,372,700	4,746,200	0	6,881,000	253,216,500
Health & Human Services:					
Catastrophic Health Care	0	0	0	0	20,768,400
Health and Welfare, Dept.	0	4,420,400	34,274,100	16,978,600	544,842,800
Public Health Districts	0	302,800	0	0	10,270,900
Independent Living Council	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>123,100</u>
Total Health & Hum. Serv.	0	4,723,200	34,274,100	16,978,600	576,005,200
Education:					
Agr. Research and Extension	0	1,036,700	0	0	27,665,700
College and Universities	0	12,884,500	0	2,327,900	264,227,700
Community Colleges	0	750,200	103,200	442,600	23,587,700
Deaf and Blind School	0	288,900	0	13,900	8,105,300
Educ., Office of State Board	0	62,000	0	6,079,900	10,820,700
Health Education Programs	0	89,500	0	40,600	9,180,700
Historical Society	40,000	66,100	0	357,100	2,972,200
Library, State	0	80,000	0	0	2,879,800
Professional-Technical Educ.	0	1,420,200	51,500	732,400	51,595,000
Public Broadcasting	0	41,100	0	0	3,279,900
Public Schools	0	28,286,900	21,844,300	22,930,000	1,367,363,800
Special Programs	0	96,700	0	1,925,000	12,095,800
Super. of Public Instruction	2,500	139,500	0	0	5,621,500
Vocational Rehabilitation	<u>0</u>	<u>77,700</u>	<u>0</u>	<u>61,700</u>	<u>8,353,000</u>
Total Education	42,500	45,320,000	21,999,000	34,911,100	1,797,748,800
Economic Development:					
Agriculture, Dept.	0	252,800	0	9,136,200	20,533,300
Commerce, Dept.*	0	0		7,906,800	7,906,800
Commerce and Labor, Dept.*	0	0	0	0	0
Labor, Dept.*	0	115,800	0	(7,358,600)	753,800
Self-Governing Agencies	<u>0</u>	<u>132,800</u>	<u>0</u>	<u>(4,900)</u>	<u>3,941,200</u>
Total Econ. Development	0	501,400	0	9,679,500	33,135,100
Natural Resources:					
Environmental Quality, Dept.	0	487,700	0	160,000	17,402,600
Lands, Dept.	0	139,900	0	477,200	5,634,500
Parks and Recreation, Dept.	0	265,000	0	5,365,000	17,650,400
Water Resources, Dept.	<u>0</u>	<u>394,700</u>	<u>0</u>	<u>614,100</u>	<u>15,124,800</u>
Total Natural Resources	0	1,287,300	0	6,616,300	55,812,300
State Totals	\$6,495,700	\$58,954,300	\$56,273,100	\$86,791,300	\$2,820,674,400

* FY 2008 Appropriation includes the Legislatures endorsement of the Governor's initiative of restoring Commerce and Labor into separate agencies.

Department FY 2008 Appropriation % Increase Over the FY 2007 Original Appropriation (with HB 1)

Department	General Fund			Total Funds		
	FY 2007 App.	FY 2008 App.	% Change	FY 2007 App.	FY 2008 App.	% Change
General Government:						
Administration, Dept.	\$9,016,600	\$8,955,100	-0.7%	\$45,482,500	\$64,730,500	42.3%
Attorney General	16,064,400	17,877,900	11.3%	16,371,900	18,622,800	13.7%
Capital Budget	0	0	0.0%	52,428,300	137,974,000	163.2%
Controller, State	6,627,500	7,013,000	5.8%	13,192,100	13,480,100	2.2%
Governor, Office	1,485,800	2,084,900	40.3%	1,677,600	2,271,900	35.4%
Governor, Exec. Office	16,441,600	24,514,900	49.1%	107,937,100	131,316,300	21.7%
Legislative Branch	10,759,300	12,172,900	13.1%	13,359,700	13,953,800	4.4%
Lieutenant Governor	119,500	154,500	29.3%	119,500	154,500	29.3%
Revenue and Taxation, Dept.	25,199,700	27,818,700	10.4%	32,997,000	34,461,600	4.4%
Secretary of State	2,020,300	2,469,200	22.2%	2,487,100	2,469,200	-0.7%
Treasurer, State	<u>1,249,300</u>	<u>1,695,400</u>	<u>35.7%</u>	<u>1,990,100</u>	<u>2,664,300</u>	<u>33.9%</u>
Total General Government	88,984,000	104,756,500	17.7%	288,042,900	422,099,000	46.5%
Public Safety:						
Correction, Dept.	143,643,600	164,793,500	14.7%	171,512,400	192,676,500	12.3%
Judicial Branch	27,749,100	30,184,300	8.8%	37,029,500	40,352,500	9.0%
Juvenile Corrections, Dept.	34,348,900	36,384,800	5.9%	46,028,800	47,412,600	3.0%
Police, Idaho State	<u>17,344,400</u>	<u>21,853,900</u>	<u>26.0%</u>	<u>56,307,500</u>	<u>60,598,200</u>	<u>7.6%</u>
Total Public Safety	223,086,000	253,216,500	13.5%	310,878,200	341,039,800	9.7%
Health & Human Services:						
Catastrophic Health Care	20,766,800	20,768,400	0.0%	22,991,800	22,993,400	0.0%
Health & Welfare, Dept.	502,370,700	544,842,800	8.5%	1,688,045,100	1,756,936,300	4.1%
Public Health Districts	9,809,700	10,270,900	4.7%	52,936,900	54,934,900	3.8%
Independent Living Council	<u>119,700</u>	<u>123,100</u>	<u>2.8%</u>	<u>121,200</u>	<u>507,400</u>	<u>318.6%</u>
Total Health & Hum. Serv.	533,066,900	576,005,200	8.1%	1,764,095,000	1,835,372,000	4.0%
Education:						
Agr. Research and Extension	26,129,000	27,665,700	5.9%	31,050,400	32,687,600	5.3%
College and Universities	243,726,400	264,227,700	8.4%	377,261,000	399,011,800	5.8%
Community Colleges	22,067,200	23,587,700	6.9%	22,400,900	23,887,700	6.6%
Deaf and Blind School	7,694,100	8,105,300	5.3%	8,217,400	8,431,400	2.6%
Educ., Office of State Board	4,764,600	10,820,700	127.1%	11,971,200	19,882,700	66.1%
Health Education Programs	8,800,000	9,180,700	4.3%	9,265,500	10,125,700	9.3%
Historical Society	2,375,900	2,972,200	25.1%	5,070,100	5,365,700	5.8%
Library, State	2,663,900	2,879,800	8.1%	4,353,800	4,465,900	2.6%
Professional-Technical Educ.	48,714,300	51,595,000	5.9%	59,000,200	60,215,700	2.1%
Public Broadcasting	1,658,600	3,279,900	97.8%	4,114,400	4,229,100	2.8%
Public Schools*	1,291,587,000	1,367,363,800	5.9%	1,710,485,100	1,850,555,400	8.2%
Special Programs	9,971,800	12,095,800	21.3%	10,487,300	12,535,800	19.5%
Super. of Public Instruction	5,422,500	5,621,500	3.7%	25,571,300	26,149,000	2.3%
Vocational Rehabilitation	<u>8,113,600</u>	<u>8,353,000</u>	<u>3.0%</u>	<u>24,878,300</u>	<u>24,675,300</u>	<u>-0.8%</u>
Total Education	1,683,688,900	1,797,748,800	6.8%	2,304,126,900	2,482,218,800	7.7%
Economic Development:						
Agriculture, Dept.	10,727,100	20,533,300	91.4%	41,164,100	47,284,600	14.9%
Commerce, Dept.**	0	8,086,800	0.0%	0	47,771,000	0.0%
Commerce & Labor, Dept.**	8,898,700	0	-100.0%	268,519,400	0	-100.0%
Finance, Dept.	0	0	0.0%	4,805,200	5,139,800	7.0%
Industrial Commission	0	0	0.0%	14,866,000	14,900,800	0.2%
Insurance, Dept.	0	0	0.0%	7,335,800	7,319,600	-0.2%
Labor, Dept.**	0	573,800	0.0%	0	179,705,400	0.0%
Public Utilities Commission	0	0	0.0%	4,545,300	4,944,400	8.8%
Self-Governing Agencies	3,757,300	3,941,200	4.9%	56,951,100	71,362,800	25.3%
Transportation Dept.	<u>0</u>	<u>0</u>	<u>0.0%</u>	<u>502,015,500</u>	<u>495,735,300</u>	<u>-1.3%</u>
Total Econ. Development	23,383,100	33,135,100	41.7%	900,202,400	874,163,700	-2.9%
Natural Resources:						
Environmental Quality, Dept.	16,247,000	17,402,600	7.1%	53,816,800	60,850,400	13.1%
Fish and Game, Dept.	0	0	0.0%	74,129,000	74,067,600	-0.1%
Lands, Dept.	4,769,100	5,634,500	18.1%	38,414,100	40,370,700	5.1%
Parks and Recreation, Dept.	7,144,300	17,650,400	147.1%	65,058,000	43,763,900	-32.7%
Water Resources, Dept.	<u>13,354,200</u>	<u>15,124,800</u>	<u>13.3%</u>	<u>24,751,900</u>	<u>26,785,600</u>	<u>8.2%</u>
Total Natural Resources	41,514,600	55,812,300	34.4%	256,169,800	245,838,200	-4.0%
State Totals	\$2,593,723,500	\$2,820,674,400	8.8%	\$5,823,515,200	\$6,200,731,500	6.5%

* FY 2007 includes HB 1, that increased public schools appropriation by \$250,645,700 (approved in August 2006 special session)

** FY 2008 Appropriation reflects the Legislatures endorsement of Governor's initiative restoring Commerce and Labor to separate agencies

Department FY 2008 Revised Executive Budget to Appropriation Comparison

Department	General Fund			Total Funds		
	Rev. Exec. Bud.	Appropriation	Difference	Rev. Exec. Bud.	Appropriation	Difference
General Government:						
Administration, Dept.	\$0	\$8,955,100	\$8,955,100	\$0	\$64,730,500	\$64,730,500
Attorney General	16,858,700	17,877,900	1,019,200	17,037,900	18,622,800	\$1,584,900
Capital Budget	0	0	0	155,574,000	137,974,000	(\$17,600,000)
Controller, State	6,676,700	7,013,000	336,300	13,154,900	13,480,100	325,200
Governor, Office	2,078,100	2,084,900	6,800	2,402,300	2,271,900	(130,400)
Governor, Exec. Office	21,629,900	24,514,900	2,885,000	129,820,400	131,316,300	1,495,900
Legislative Branch	11,070,500	12,172,900	1,102,400	12,839,600	13,953,800	1,114,200
Lieutenant Governor	122,600	154,500	31,900	122,600	154,500	31,900
Revenue and Taxation, Dept.	27,413,700	27,818,700	405,000	33,985,900	34,461,600	475,700
Secretary of State	2,307,200	2,469,200	162,000	2,307,200	2,469,200	162,000
Treasurer, State	<u>7,486,500</u>	<u>1,695,400</u>	<u>(5,791,100)</u>	<u>43,170,100</u>	<u>2,664,300</u>	<u>(40,505,800)</u>
Total General Government	95,643,900	104,756,500	9,112,600	410,414,900	422,099,000	11,684,100
Public Safety:						
Correction, Dept.	161,021,000	164,793,500	3,772,500	188,322,200	192,676,500	4,354,300
Judicial Branch	30,056,600	30,184,300	127,700	39,394,500	40,352,500	958,000
Juvenile Corrections, Dept.	35,782,400	36,384,800	602,400	46,740,400	47,412,600	672,200
Police, Idaho State	<u>22,953,900</u>	<u>21,853,900</u>	<u>(1,100,000)</u>	<u>61,406,600</u>	<u>60,598,200</u>	<u>(808,400)</u>
Total Public Safety	249,813,900	253,216,500	3,402,600	335,863,700	341,039,800	5,176,100
Health & Human Services:						
Catastrophic Health Care	20,768,400	20,768,400	0	22,993,400	22,993,400	0
Health & Welfare, Dept.	544,126,700	544,842,800	716,100	1,768,847,600	1,756,936,300	(11,911,300)
Public Health Districts	10,133,300	10,270,900	137,600	54,797,300	54,934,900	137,600
Independent Living Council	<u>120,300</u>	<u>123,100</u>	<u>2,800</u>	<u>504,600</u>	<u>507,400</u>	<u>2,800</u>
Total Health & Hum. Serv.	575,148,700	576,005,200	856,500	1,847,142,900	1,835,372,000	(11,770,900)
Education:						
Agr. Research and Extension	27,665,700	27,665,700	0	32,687,600	32,687,600	0
College and Universities	275,659,600	264,227,700	(11,431,900)	409,832,500	399,011,800	(10,820,700)
Community Colleges	23,058,300	23,587,700	529,400	23,358,300	23,887,700	529,400
Deaf and Blind School	7,922,400	8,105,300	182,900	8,248,500	8,431,400	182,900
Educ., Office of State Board	10,088,100	10,820,700	732,600	18,845,500	19,882,700	1,037,200
Health Education Programs	9,133,500	9,180,700	47,200	10,733,400	10,125,700	(607,700)
Historical Society	2,891,900	2,972,200	80,300	5,607,600	5,365,700	(241,900)
Library, State	2,845,900	2,879,800	33,900	4,428,400	4,465,900	37,500
Professional-Technical Educ.	51,420,700	51,595,000	174,300	60,413,700	60,215,700	(198,000)
Public Broadcasting	3,259,100	3,279,900	20,800	4,178,300	4,229,100	50,800
Public Schools	1,362,363,800	1,367,363,800	5,000,000	1,839,865,800	1,850,555,400	10,689,600
Special Programs	48,129,100	12,095,800	(36,033,300)	48,569,100	12,535,800	(36,033,300)
Super. of Public Instruction	5,583,000	5,621,500	38,500	26,043,500	26,149,000	105,500
Vocational Rehabilitation	<u>8,482,000</u>	<u>8,353,000</u>	<u>(129,000)</u>	<u>24,675,300</u>	<u>24,675,300</u>	<u>0</u>
Total Education	1,838,503,100	1,797,748,800	(40,754,300)	2,517,487,500	2,482,218,800	(35,268,700)
Economic Development:						
Agriculture, Dept.	21,425,000	20,533,300	(891,700)	47,933,500	47,284,600	(648,900)
Commerce, Dept.*	7,576,300	8,086,800	510,500	32,423,300	47,771,000	15,347,700
Commerce & Labor, Dept.*	0	0	0	0	0	0
Finance, Dept.	0	0	0	5,031,200	5,139,800	108,600
Industrial Commission	0	0	0	14,794,700	14,900,800	106,100
Insurance, Dept.	0	0	0	7,260,200	7,319,600	59,400
Labor, Dept.*	568,300	573,800	5,500	180,002,200	179,705,400	(296,800)
Public Utilities Commission	0	0	0	4,887,700	4,944,400	56,700
Self-Governing Agencies	3,917,700	3,941,200	23,500	74,034,600	71,362,800	(2,671,800)
Transportation Dept.	<u>0</u>	<u>0</u>	<u>0</u>	<u>495,771,900</u>	<u>495,735,300</u>	<u>(36,600)</u>
Total Econ. Development	33,487,300	33,135,100	(352,200)	862,139,300	874,163,700	12,024,400
Natural Resources:						
Environmental Quality, Dept.	17,199,100	17,402,600	203,500	60,444,800	60,850,400	405,600
Fish and Game, Dept.	0	0	0	72,423,200	74,067,600	1,644,400
Lands, Dept.	5,581,600	5,634,500	52,900	40,073,100	40,370,700	297,600
Parks and Recreation, Dept.	12,715,100	17,650,400	4,935,300	38,466,400	43,763,900	5,297,500
Water Resources, Dept.	<u>14,445,700</u>	<u>15,124,800</u>	<u>679,100</u>	<u>25,361,800</u>	<u>26,785,600</u>	<u>1,423,800</u>
Total Natural Resources	49,941,500	55,812,300	5,870,800	236,769,300	245,838,200	9,068,900
State Totals	\$2,842,538,400	\$2,820,674,400	(\$21,864,000)	\$6,209,817,600	\$6,200,731,500	(\$9,086,100)

* FY 2008 Appropriation includes the Legislatures endorsement of the Governor's initiative of restoring Commerce and Labor into separate agencies.

Department FY 2008 Executive Budget to Appropriation Line Item Comparison

Department	FTP			General Fund			Total Funds		
	EB	App.	Diff.	EB	Approp.	Difference	EB	Approp.	Difference
General Government:									
Administration, Dept.	(178.10)	(23.00)	155.10	(\$8,931,800)	\$0	\$8,931,800	(\$40,948,500)	\$23,649,600	\$64,598,100
Attorney General	0.00	14.00	14.00	0	853,500	853,500	0	1,418,600	1,418,600
Capital Budget	0.00	0.00	0.00	0	0	0	86,015,100	68,415,100	(17,600,000)
Controller, State	1.00	0.00	(1.00)	0	300,000	300,000	52,500	300,000	247,500
Governor, Office	6.00	5.00	(1.00)	535,300	535,300	0	675,300	535,300	(140,000)
Governor, Executive Office	121.00	32.20	(88.80)	4,654,300	7,444,600	2,790,300	27,026,700	25,371,400	(1,655,300)
Legislative Branch	1.00	0.00	(1.00)	73,300	1,130,000	1,056,700	73,300	1,130,000	1,056,700
Lieutenant Governor	0.00	0.00	0.00	0	0	0	0	0	0
Revenue and Taxation, Dept.	0.00	0.00	0.00	872,400	888,500	16,100	1,127,300	1,146,600	19,300
Secretary of State	0.00	0.00	0.00	65,400	202,400	137,000	65,400	202,400	137,000
Treasurer, State	0.00	0.00	0.00	6,171,400	370,500	(5,800,900)	41,192,500	673,400	(40,519,100)
Total General Government	(49.10)	28.20	77.30	3,440,300	11,724,800	8,284,500	115,279,600	122,842,400	7,562,800
Public Safety:									
Correction, Dept.	8.00	53.00	45.00	4,501,500	3,979,200	(522,300)	5,945,500	5,701,600	(243,900)
Judicial Branch	0.00	6.00	6.00	842,500	1,717,600	875,100	1,326,500	3,031,600	1,705,100
Juvenile Corrections, Dept.	6.00	6.00	0.00	404,700	793,700	389,000	282,200	671,200	389,000
Police, Idaho State	0.00	2.00	2.00	390,500	390,500	0	1,946,000	1,973,900	27,900
Total Public Safety	14.00	67.00	53.00	6,139,200	6,881,000	741,800	9,500,200	11,378,300	1,878,100
Health & Human Services:									
Catastrophic Health Care	0.00	0.00	0.00	0	0	0	0	0	0
Health and Welfare, Dept.	27.00	23.00	(4.00)	8,538,800	16,978,600	8,439,800	28,805,200	35,181,400	6,376,200
Public Health Districts	0.00	0.00	0.00	0	0	0	500,000	500,000	0
Independent Living Council	1.50	1.50	0.00	0	0	0	246,700	246,700	0
Total Health & Hum. Serv.	28.50	24.50	(4.00)	8,538,800	16,978,600	8,439,800	29,551,900	35,928,100	6,376,200
Education:									
Agr. Research and Extension	0.00	0.00	0.00	0	0	0	0	0	0
College and Universities	1.55	8.42	6.87	15,667,800	2,327,900	(13,339,900)	15,667,800	2,327,900	(13,339,900)
Community Colleges	0.00	0.00	0.00	0	442,600	442,600	0	442,600	442,600
Deaf and Blind School	0.00	0.00	0.00	13,900	13,900	0	45,500	45,500	0
Educ., Office of State Board	1.00	2.00	1.00	5,360,000	6,079,900	719,900	6,074,000	7,093,900	1,019,900
Health Education Programs	0.00	0.00	0.00	0	40,600	40,600	1,100,000	485,700	(614,300)
Historical Society	4.00	1.00	(3.00)	287,800	357,100	69,300	622,600	357,100	(265,500)
Library, State	0.00	0.00	0.00	0	0	0	0	0	0
Professional-Technical Educ.	8.49	6.95	(1.54)	647,400	732,400	85,000	1,026,600	732,400	(294,200)
Public Broadcasting	0.00	0.00	0.00	0	0	0	0	0	0
Public Schools	0.00	0.00	0.00	0	22,930,000	22,930,000	1,500,000	30,947,000	29,447,000
Special Programs	0.00	0.00	0.00	38,000,000	1,925,000	(36,075,000)	38,000,000	1,925,000	(36,075,000)
Super. of Public Instruction	0.00	0.00	0.00	0	0	0	0	0	0
Vocational Rehabilitation	0.00	0.00	0.00	61,700	61,700	0	21,300	21,300	0
Total Education	15.04	18.37	3.33	60,038,600	34,911,100	(25,127,500)	64,057,800	44,378,400	(19,679,400)
Economic Development:									
Agriculture, Dept.	0.00	0.00	0.00	10,100,000	9,136,200	(963,800)	10,242,500	9,323,700	(918,800)
Commerce, Dept.*	57.00	57.00	0.00	7,576,300	7,906,800	330,500	32,423,300	47,771,000	15,347,700
Finance, Dept.	0.00	1.00	1.00	0	0	0	21,500	87,800	66,300
Industrial Commission	0.00	0.00	0.00	0	0	0	10,000	25,000	15,000
Insurance, Dept.	0.00	0.00	0.00	0	0	0	0	0	0
Labor, Dept.*	(53.50)	(54.50)	(1.00)	(7,508,100)	(7,358,600)	149,500	(31,826,100)	(32,176,100)	(350,000)
Public Utilities Commission	0.00	0.00	0.00	0	0	0	0	15,500	15,500
Self-Governing Agencies	33.50	5.25	(28.25)	20,600	(4,900)	(25,500)	15,926,100	12,560,000	(3,366,100)
Transportation Dept.	0.00	0.00	0.00	0	0	0	2,406,600	5,856,600	3,450,000
Total Econ. Development	37.00	8.75	(28.25)	10,188,800	9,679,500	(509,300)	29,203,900	43,463,500	14,259,600
Natural Resources:									
Environmental Quality, Dept.	0.00	0.00	0.00	100,000	160,000	60,000	300,000	360,000	60,000
Fish and Game, Dept.	1.00	1.00	0.00	0	0	0	109,200	1,109,200	1,000,000
Lands, Dept.	0.00	0.00	0.00	477,200	477,200	0	1,222,200	1,222,200	0
Parks and Recreation, Dept.	0.00	0.00	0.00	225,000	5,365,000	5,140,000	751,100	5,891,100	5,140,000
Water Resources, Dept.	(2.00)	(2.00)	0.00	57,100	614,100	557,000	(94,000)	1,153,000	1,247,000
Total Natural Resources	(1.00)	(1.00)	0.00	859,300	6,616,300	5,757,000	2,288,500	9,735,500	7,447,000
State Totals	44.44	145.82	101.38	\$89,205,000	\$86,791,300	(\$2,413,700)	\$249,881,900	\$267,726,200	\$17,844,300

* FY 2008 Appropriation includes the Legislatures endorsement of the Governor's initiative of restoring Commerce and Labor into separate agencies.

General Fund Ongoing and One-time Appropriations by Department

Department	FY 2007 Original General Fund Approp.			FY 2008 Original General Fund Approp.		
	Ongoing	One-time	Total	Ongoing	One-time	Total
General Government:						
Administration, Dept.	\$9,016,600	\$0	\$9,016,600	\$8,925,100	\$30,000	\$8,955,100
Attorney General	16,060,200	4,200	16,064,400	17,744,900	133,000	17,877,900
Controller, State	6,507,500	120,000	6,627,500	6,683,600	329,400	7,013,000
Governor, Office	1,485,800	0	1,485,800	2,084,900	0	2,084,900
Governor, Executive Office	16,385,400	56,200	16,441,600	16,783,100	7,731,800	24,514,900
Legislative Branch	10,759,300	0	10,759,300	11,895,400	277,500	12,172,900
Lieutenant Governor	119,500	0	119,500	154,500	0	154,500
Revenue and Taxation, Dept.	25,199,700	0	25,199,700	26,788,900	1,029,800	27,818,700
Secretary of State	2,020,300	0	2,020,300	2,118,200	351,000	2,469,200
Treasurer, State	<u>1,244,300</u>	<u>5,000</u>	<u>1,249,300</u>	<u>1,657,600</u>	<u>37,800</u>	<u>1,695,400</u>
Total General Government	88,798,600	185,400	88,984,000	94,836,200	9,920,300	104,756,500
Public Safety:						
Correction, Dept.	143,643,600	0	143,643,600	162,911,400	1,882,100	164,793,500
Judicial Branch	27,749,100	0	27,749,100	30,028,200	156,100	30,184,300
Juvenile Corrections, Dept.	34,347,900	1,000	34,348,900	36,235,800	149,000	36,384,800
Police, Idaho State	<u>17,344,400</u>	<u>0</u>	<u>17,344,400</u>	<u>18,489,900</u>	<u>3,364,000</u>	<u>21,853,900</u>
Total Public Safety	223,085,000	1,000	223,086,000	247,665,300	5,551,200	253,216,500
Health & Human Services:						
Catastrophic Health Care	20,766,800	0	20,766,800	20,768,400	0	20,768,400
Health and Welfare, Dept.	497,764,200	4,606,500	502,370,700	534,996,500	9,846,300	544,842,800
Public Health Districts	9,809,700	0	9,809,700	10,270,900	0	10,270,900
Independent Living Council	<u>119,700</u>	<u>0</u>	<u>119,700</u>	<u>123,100</u>	<u>0</u>	<u>123,100</u>
Total Health & Hum. Serv.	528,460,400	4,606,500	533,066,900	566,158,900	9,846,300	576,005,200
Education:						
Agr. Research and Extension	26,129,000	0	26,129,000	27,165,700	500,000	27,665,700
College and Universities	243,726,400	0	243,726,400	259,296,600	4,931,100	264,227,700
Community Colleges	22,067,200	0	22,067,200	23,450,000	137,700	23,587,700
Deaf and Blind School	7,694,100	0	7,694,100	7,983,300	122,000	8,105,300
Educ., Office of State Board	4,760,600	4,000	4,764,600	9,953,700	867,000	10,820,700
Health Education Programs	8,800,000	0	8,800,000	9,154,800	25,900	9,180,700
Historical Society	2,375,900	0	2,375,900	2,618,800	353,400	2,972,200
Library, State	2,663,900	0	2,663,900	2,779,800	100,000	2,879,800
Professional-Technical Educ.	48,714,300	0	48,714,300	50,835,400	759,600	51,595,000
Public Broadcasting	1,658,600	0	1,658,600	1,742,400	1,537,500	3,279,900
Public Schools*	1,291,587,000	0	1,291,587,000	1,366,763,800	600,000	1,367,363,800
Special Programs	9,971,800	0	9,971,800	12,035,200	60,600	12,095,800
Super. of Public Instruction	5,422,500	0	5,422,500	5,621,500	0	5,621,500
Vocational Rehabilitation	<u>8,113,600</u>	<u>0</u>	<u>8,113,600</u>	<u>8,246,800</u>	<u>106,200</u>	<u>8,353,000</u>
Total Education	1,683,684,900	4,000	1,683,688,900	1,787,647,800	10,101,000	1,797,748,800
Economic Development:						
Agriculture, Dept.	10,727,100	0	10,727,100	12,247,300	8,286,000	20,533,300
Commerce, Dept.**	0	0	0	7,704,900	381,900	8,086,800
Labor, Dept.**	7,948,700	950,000	8,898,700	569,800	4,000	573,800
Self-Governing Agencies	<u>3,757,300</u>	<u>0</u>	<u>3,757,300</u>	3,920,600	<u>20,600</u>	<u>3,941,200</u>
Total Econ. Development	22,433,100	950,000	23,383,100	24,442,600	8,692,500	33,135,100
Natural Resources:						
Environmental Quality, Dept.	16,187,000	60,000	16,247,000	17,057,000	345,600	17,402,600
Lands, Dept.	4,769,100	0	4,769,100	5,018,400	616,100	5,634,500
Parks and Recreation, Dept.	7,144,300	0	7,144,300	7,483,600	10,166,800	17,650,400
Water Resources, Dept.	<u>13,354,200</u>	<u>0</u>	<u>13,354,200</u>	<u>14,278,000</u>	<u>846,800</u>	<u>15,124,800</u>
Total Natural Resources	41,454,600	60,000	41,514,600	43,837,000	11,975,300	55,812,300
State Totals	\$2,587,916,600	\$5,806,900	\$2,593,723,500	\$2,764,587,800	\$56,086,600	\$2,820,674,400

* FY 2007 includes HB 1, that increased public schools appropriation by \$250,645,700 (approved in August 2006 special session).

** FY 2008 Appropriation reflects the Legislatures endorsement of Governor's initiative restoring Commerce and Labor to separate agencies.

General Fund Appropriation Changes from FY 2007- FY 2008

Department	FY 2007 Original Appropriation	FY 2007 Estimated Expenditures	FY 2008 Base Budget	FY 2008 Original Appropriation	% Change from:		
					FY07 App.	FY07 Est.	FY08 Base
General Government:							
Administration, Dept.	\$9,016,600	\$9,016,600	\$8,650,600	\$8,955,100	-0.7%	-0.7%	3.5%
Attorney General	16,064,400	17,078,900	16,060,200	17,877,900	11.3%	4.7%	11.3%
Controller, State	6,627,500	7,182,000	6,507,500	7,013,000	5.8%	-2.4%	7.8%
Governor, Office	1,485,800	1,485,800	1,485,800	2,084,900	40.3%	40.3%	40.3%
Governor, Executive Office	16,441,600	16,441,600	16,385,400	24,514,900	49.1%	49.1%	49.6%
Legislative Branch	10,759,300	11,057,900	10,759,300	12,172,900	13.1%	10.1%	13.1%
Lieutenant Governor	119,500	134,500	134,500	154,500	29.3%	14.9%	14.9%
Revenue and Taxation, Dept.	25,199,700	25,348,700	25,218,700	27,818,700	10.4%	9.7%	10.3%
Secretary of State	2,020,300	2,020,300	2,020,300	2,469,200	22.2%	22.2%	22.2%
Treasurer, State	<u>1,249,300</u>	<u>1,249,300</u>	<u>1,244,300</u>	<u>1,695,400</u>	<u>35.7%</u>	<u>35.7%</u>	<u>36.3%</u>
Total General Government	88,984,000	91,015,600	88,466,600	104,756,500	17.7%	15.1%	18.4%
Public Safety:							
Correction, Dept.	143,643,600	144,428,100	146,657,600	164,793,500	14.7%	14.1%	12.4%
Judicial Branch	27,749,100	27,749,100	27,749,100	30,184,300	8.8%	8.8%	8.8%
Juvenile Corrections, Dept.	34,348,900	34,411,600	34,347,900	36,384,800	5.9%	5.7%	5.9%
Police, Idaho State	<u>17,344,400</u>	<u>17,593,900</u>	<u>17,593,900</u>	<u>21,853,900</u>	<u>26.0%</u>	<u>24.2%</u>	<u>24.2%</u>
Total Public Safety	223,086,000	224,182,700	226,348,500	253,216,500	13.5%	13.0%	11.9%
Health & Human Services:							
Catastrophic Health Care	20,766,800	20,766,800	20,766,800	20,768,400	0.0%	0.0%	0.0%
Health and Welfare, Dept.	502,370,700	489,116,700	484,705,900	544,842,800	8.5%	11.4%	12.4%
Public Health Districts	9,809,700	9,809,700	9,809,700	10,270,900	4.7%	4.7%	4.7%
Independent Living Council	<u>119,700</u>	<u>119,700</u>	<u>119,700</u>	<u>123,100</u>	<u>2.8%</u>	<u>2.8%</u>	<u>2.8%</u>
Total Health & Hum. Serv.	533,066,900	519,812,900	515,402,100	576,005,200	8.1%	10.8%	11.8%
Education:							
Agr. Research and Extension	26,129,000	26,129,000	26,129,000	27,665,700	5.9%	5.9%	5.9%
College and Universities	243,726,400	243,726,400	243,726,400	264,227,700	8.4%	8.4%	8.4%
Community Colleges	22,067,200	22,067,200	22,067,200	23,587,700	6.9%	6.9%	6.9%
Deaf and Blind School	7,694,100	7,694,100	7,565,100	8,105,300	5.3%	5.3%	7.1%
Educ., Office of State Board	4,764,600	6,442,200	4,738,200	10,820,700	127.1%	68.0%	128.4%
Health Education Programs	8,800,000	8,834,400	8,800,000	9,180,700	4.3%	3.9%	4.3%
Historical Society	2,375,900	2,493,200	2,434,000	2,972,200	25.1%	19.2%	22.1%
Library, State	2,663,900	2,663,900	2,663,900	2,879,800	8.1%	8.1%	8.1%
Professional-Technical Educ.	48,714,300	48,804,800	48,714,300	51,595,000	5.9%	5.7%	5.9%
Public Broadcasting	1,658,600	1,658,600	1,658,600	3,279,900	97.8%	97.8%	97.8%
Public Schools*	1,291,587,000	1,291,587,000	1,291,587,000	1,367,363,800	5.9%	5.9%	5.9%
Special Programs	9,971,800	9,971,800	9,971,800	12,095,800	21.3%	21.3%	21.3%
Super. of Public Instruction	5,422,500	5,422,500	5,422,500	5,621,500	3.7%	3.7%	3.7%
Vocational Rehabilitation	<u>8,113,600</u>	<u>8,113,600</u>	<u>8,113,600</u>	<u>8,353,000</u>	<u>3.0%</u>	<u>3.0%</u>	<u>3.0%</u>
Total Education	1,683,688,900	1,685,608,700	1,683,591,600	1,797,748,800	6.8%	6.7%	6.8%
Economic Development:							
Agriculture, Dept.	10,727,100	10,727,100	10,727,100	20,533,300	91.4%	91.4%	91.4%
Commerce, Dept.**	0	0	0	7,906,800	0.0%	0.0%	0.0%
Commerce and Labor, Dept.	8,898,700	8,898,700	0	0	0.0%	0.0%	0.0%
Labor, Dept.**	0	0	7,931,000	753,800	0.0%	0.0%	0.0%
Self-Governing Agencies	<u>3,757,300</u>	<u>3,771,800</u>	<u>3,757,300</u>	<u>3,941,200</u>	<u>4.9%</u>	<u>4.5%</u>	<u>4.9%</u>
Total Econ. Development	23,383,100	23,397,600	22,415,400	33,135,100	41.7%	41.6%	47.8%
Natural Resources:							
Environmental Quality, Dept.	16,247,000	16,247,000	16,187,000	17,402,600	7.1%	7.1%	7.5%
Lands, Dept.	4,769,100	4,769,100	4,769,100	5,634,500	18.1%	18.1%	18.1%
Parks and Recreation, Dept.	7,144,300	7,219,400	7,144,300	17,650,400	147.1%	144.5%	147.1%
Water Resources, Dept.	<u>13,354,200</u>	<u>13,354,200</u>	<u>13,354,200</u>	<u>15,124,800</u>	<u>13.3%</u>	<u>13.3%</u>	<u>13.3%</u>
Total Natural Resources	41,514,600	41,589,700	41,454,600	55,812,300	34.4%	34.2%	34.6%
State Totals	\$2,593,723,500	\$2,585,607,200	\$2,577,678,800	\$2,820,674,400	8.8%	9.1%	9.4%

* FY 2007 includes HB 1, that increased public schools appropriation by \$250,645,700 (approved in August 2006 special session).

** FY 2008 Appropriation reflects the Legislatures endorsement of Governor's initiative restoring Commerce and Labor to separate agencies.

Full Time Equivalent Position (FTP) Comparison by Department

Department	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimate	FY 2008 EB	FY 2008 Approp.	Diff. btwn EB & App.	EB Change	Approp. Change
General Government:									
Administration, Dept.	173.60	173.60	173.60	178.10	0.00	155.10	155.10	(178.10)	(23.00)
Attorney General	177.65	178.65	180.65	187.15	185.15	201.15	16.00	(2.00)	14.00
Controller, State	101.65	101.85	99.85	99.00	100.00	99.00	(1.00)	1.00	0.00
Governor, Office	24.00	24.00	24.00	24.00	30.00	29.00	(1.00)	6.00	5.00
Governor, Exec. Office	537.82	575.82	581.82	598.81	683.81	631.01	(52.80)	85.00	32.20
Legislative Branch	75.00	75.00	75.00	81.00	82.00	81.00	(1.00)	1.00	0.00
Lieutenant Governor	2.00	2.00		3.00	2.00	3.00	1.00	(1.00)	0.00
Revenue and Taxation, Dept.	410.00	414.50	414.50	417.75	417.50	418.50	1.00	(0.25)	0.75
Secretary of State	31.00	31.00	31.00	31.00	31.00	31.00	0.00	0.00	0.00
Treasurer, State	18.00	18.00	18.00	18.00	18.00	18.00	0.00	0.00	0.00
Total General Government	1,550.72	1,594.42	1,598.42	1,637.81	1,549.46	1,666.76	117.30	(88.35)	28.95
Public Safety:									
Correction, Dept.	1,467.30	1,513.80	1,569.90	1,594.90	1,602.90	1,647.90	45.00	8.00	53.00
Judicial Branch	247.00	247.00	247.00	255.00	259.00	261.00	2.00	4.00	6.00
Juvenile Corrections, Dept.	343.75	344.25	354.25	354.75	360.75	360.75	0.00	6.00	6.00
Police, Idaho State	529.07	533.07	543.07	543.07	543.07	545.07	2.00	0.00	2.00
Total Public Safety	2,587.12	2,638.12	2,714.22	2,747.72	2,765.72	2,814.72	49.00	18.00	67.00
Health & Human Services:									
Health & Welfare, Dept.	2,883.49	2,945.66	3,037.16	3,109.66	3,125.66	3,118.66	(7.00)	16.00	9.00
Independent Living Council	0.00	2.00	3.00	4.50	4.50	4.50	0.00	0.00	0.00
Total Health & Hum. Serv.	2,883.49	2,947.66	3,040.16	3,114.16	3,130.16	3,123.16	(7.00)	16.00	9.00
Education:									
Agr. Research and Extension	373.11	374.71	375.47	370.46	370.46	370.46	0.00	0.00	0.00
College and Universities	3,590.51	3,619.30	3,644.67	3,817.18	3,818.73	3,825.60	6.87	1.55	8.42
Deaf and Blind School	121.52	121.52	121.52	121.52	118.27	119.52	1.25	(3.25)	(2.00)
Educ., Office of State Board	19.40	22.00	22.00	25.00	26.00	27.00	1.00	1.00	2.00
Health Education Programs	20.39	20.39	20.39	20.39	20.39	20.39	0.00	0.00	0.00
Historical Society	48.36	48.36	46.36	48.02	52.02	49.02	(3.00)	4.00	1.00
Library, State	41.00	41.00	41.00	40.50	40.50	40.50	0.00	0.00	0.00
Professional-Technical Educ.	520.69	524.90	535.49	543.65	552.14	550.60	(1.54)	8.49	6.95
Public Broadcasting	35.00	33.00	33.00	33.00	33.00	33.00	0.00	0.00	0.00
Special Programs	24.80	24.80	24.80	24.60	48.92	48.92	0.00	24.32	24.32
Super. of Public Instruction	132.00	134.00	128.00	129.00	129.00	129.00	0.00	0.00	0.00
Vocational Rehabilitation	150.00	150.00	150.00	150.00	150.00	150.00	0.00	0.00	0.00
Total Education	5,076.78	5,113.98	5,142.70	5,323.32	5,359.43	5,364.01	4.58	36.11	40.69
Economic Development:									
Agriculture, Dept.	208.25	212.25	232.25	237.25	237.25	237.25	0.00	0.00	0.00
Commerce, Dept.*	55.00	0.00	0.00	0.00	57.00	57.00	0.00	57.00	57.00
Finance, Dept.	43.00	44.00	51.00	51.00	51.00	52.00	1.00	0.00	1.00
Industrial Commission	137.50	137.50	139.50	139.50	139.50	139.50	0.00	0.00	0.00
Insurance, Dept.	69.50	70.50	71.50	73.00	73.00	73.00	0.00	0.00	0.00
Commerce & Labor, Dept.*	0.00	794.58	733.30	704.30	0.00	0.00	0.00	(704.30)	(704.30)
Labor, Dept.*	670.00	0.00	0.00	0.00	650.80	649.80	(1.00)	650.80	649.80
Public Utilities Commission	49.00	49.00	49.00	49.00	49.00	49.00	0.00	0.00	0.00
Self-Governing Agencies	574.32	587.57	620.87	629.65	659.05	632.80	(26.25)	29.40	3.15
Transportation Dept.	1,838.00	1,833.50	1,833.50	1,833.50	1,833.50	1,833.50	0.00	0.00	0.00
Total Econ. Development	3,644.57	3,728.90	3,730.92	3,717.20	3,750.10	3,723.85	(26.25)	32.90	6.65
Natural Resources:									
Environmental Quality, Dept.	369.55	373.55	374.55	378.55	378.55	378.55	0.00	0.00	0.00
Fish and Game, Dept.	522.00	523.00	525.00	525.00	526.00	526.00	0.00	1.00	1.00
Lands, Dept.	254.61	266.61	269.61	269.61	269.61	269.61	0.00	0.00	0.00
Parks and Recreation, Dept.	168.25	168.25	169.25	171.25	171.25	171.25	0.00	0.00	0.00
Water Resources, Dept.	176.00	174.00	180.00	191.00	189.00	189.00	0.00	(2.00)	(2.00)
Total Natural Resources	1,490.41	1,505.41	1,518.41	1,535.41	1,534.41	1,534.41	0.00	(1.00)	(1.00)
State Totals	17,233.09	17,528.49	17,744.83	18,075.62	18,089.28	18,226.91	137.63	13.66	151.29

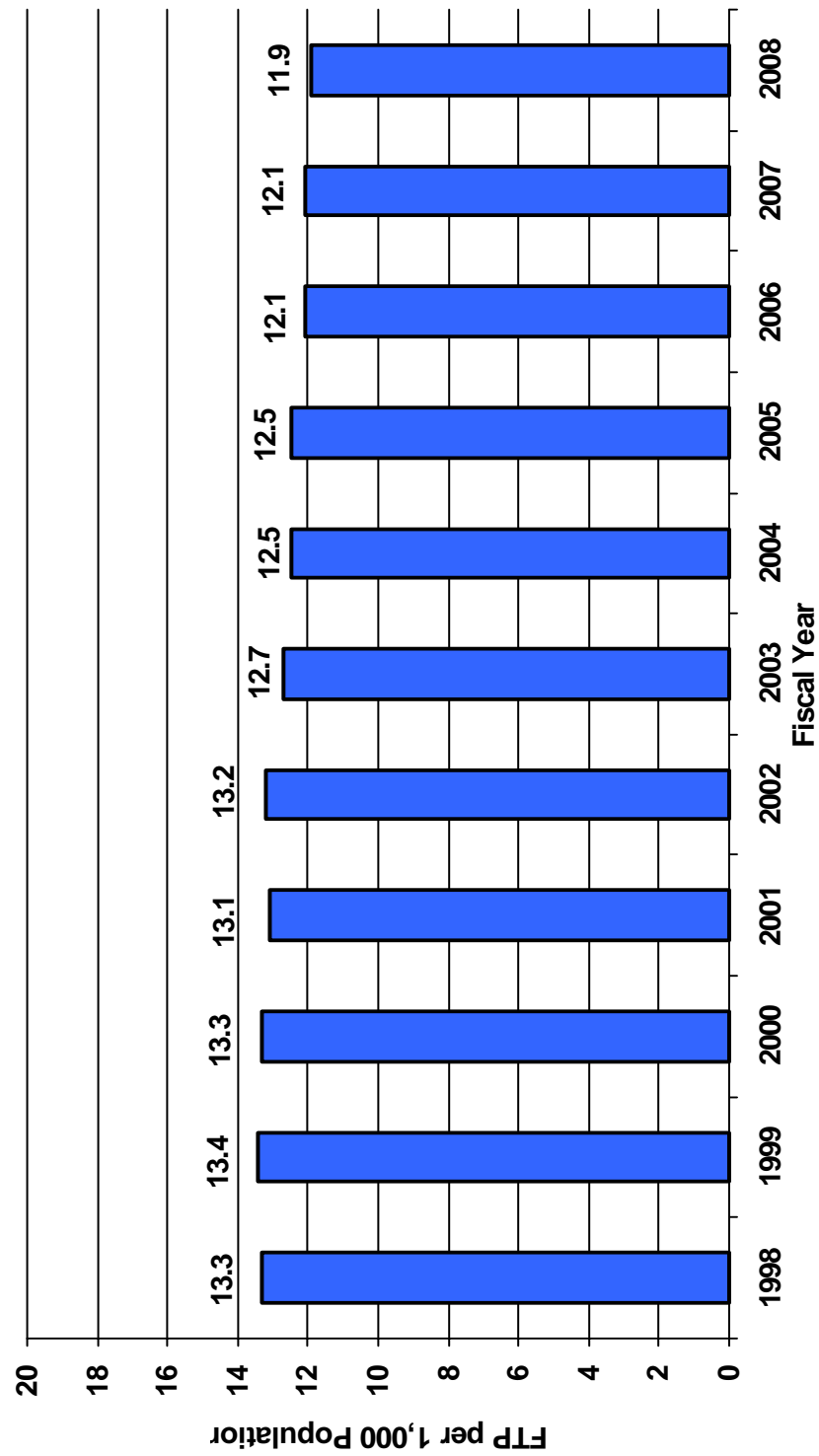
* FY 2008 Appropriation includes the Legislatures endorsement of the Governor's initiative of restoring Commerce and Labor into separate agencies.

**Department Full Time Equivalent Positions (FTP) for Select Years:
FY 2007 Appropriation, FY 2007 Estimate, and the FY 2008 Appropriation**

Department	FY 2007 Approp.	FY 2007 Changes	FY 2007 Estimate	FY 2008 Changes	FY 2008 Approp.	Combined Changes
General Government:						
Administration, Dept.	177.10	1.00	178.10	(23.00)	155.10	(22.00)
Attorney General	185.15	2.00	187.15	14.00	201.15	16.00
Controller, State	99.85	(0.85)	99.00	0.00	99.00	(0.85)
Governor, Office	24.00	0.00	24.00	5.00	29.00	5.00
Governor, Executive Office	598.81	0.00	598.81	32.20	631.01	32.20
Legislative Branch	80.00	1.00	81.00	0.00	81.00	1.00
Lieutenant Governor	2.00	1.00	3.00	0.00	3.00	1.00
Revenue and Taxation, Dept.	417.50	0.25	417.75	0.75	418.50	1.00
Secretary of State	31.00	0.00	31.00	0.00	31.00	0.00
Treasurer, State	18.00	0.00	18.00	0.00	18.00	0.00
Total General Government	1,633.41	4.40	1,637.81	28.95	1,666.76	33.35
Public Safety:						
Correction, Dept.	1,594.90	0.00	1,594.90	53.00	1,647.90	53.00
Judicial Branch	255.00	0.00	255.00	6.00	261.00	6.00
Juvenile Corrections, Dept.	354.75	0.00	354.75	6.00	360.75	6.00
Police, Idaho State	543.07	0.00	543.07	2.00	545.07	2.00
Total Public Safety	2,747.72	0.00	2,747.72	67.00	2,814.72	67.00
Health & Human Services:						
Health and Welfare, Dept.	3,106.66	3.00	3,109.66	9.00	3,118.66	12.00
Independent Living Council	3.00	1.50	4.50	0.00	4.50	1.50
Total Health & Hum. Serv.	3,109.66	4.50	3,114.16	9.00	3,123.16	13.50
Education:						
Agr. Research and Extension	375.47	(5.01)	370.46	0.00	370.46	(5.01)
College and Universities	3,720.34	96.84	3,817.18	8.42	3,825.60	105.26
Deaf and Blind School	121.52	0.00	121.52	(2.00)	119.52	(2.00)
Educ., Office of State Board	23.00	2.00	25.00	2.00	27.00	4.00
Health Education Programs	20.39	0.00	20.39	0.00	20.39	0.00
Historical Society	50.36	(2.34)	48.02	1.00	49.02	(1.34)
Library, State	41.00	(0.50)	40.50	0.00	40.50	(0.50)
Professional-Technical Educ.	539.32	4.33	543.65	6.95	550.60	11.28
Public Broadcasting	33.00	0.00	33.00	0.00	33.00	0.00
Special Programs	24.80	(0.20)	24.60	24.32	48.92	24.12
Super. of Public Instruction	129.00	0.00	129.00	0.00	129.00	0.00
Vocational Rehabilitation	150.00	0.00	150.00	0.00	150.00	0.00
Total Education	5,228.20	95.12	5,323.32	40.69	5,364.01	135.81
Economic Development:						
Agriculture, Dept.	237.25	0.00	237.25	0.00	237.25	0.00
Commerce, Dept.*	0.00	0.00	0.00	57.00	57.00	57.00
Finance, Dept.	51.00	0.00	51.00	1.00	52.00	1.00
Industrial Commission	139.50	0.00	139.50	0.00	139.50	0.00
Insurance, Dept.	73.00	0.00	73.00	0.00	73.00	0.00
Commerce & Labor, Dept.*	746.30	(42.00)	704.30	(704.30)	0.00	(746.30)
Labor, Dept.*	0.00	0.00	0.00	649.80	649.80	649.80
Public Utilities Commission	49.00	0.00	49.00	0.00	49.00	0.00
Self-Governing Agencies	628.85	0.80	629.65	3.15	632.80	3.95
Transportation Dept.	1,833.50	0.00	1,833.50	0.00	1,833.50	0.00
Total Econ. Development	3,758.40	(41.20)	3,717.20	6.65	3,723.85	(34.55)
Natural Resources:						
Environmental Quality, Dept.	378.55	0.00	378.55	0.00	378.55	0.00
Fish and Game, Dept.	525.00	0.00	525.00	1.00	526.00	1.00
Lands, Dept.	269.61	0.00	269.61	0.00	269.61	0.00
Parks and Recreation, Dept.	171.25	0.00	171.25	0.00	171.25	0.00
Water Resources, Dept.	191.00	0.00	191.00	(2.00)	189.00	(2.00)
Total Natural Resources	1,535.41	0.00	1,535.41	(1.00)	1,534.41	(1.00)
State Totals	18,012.80	62.82	18,075.62	151.29	18,226.91	214.11

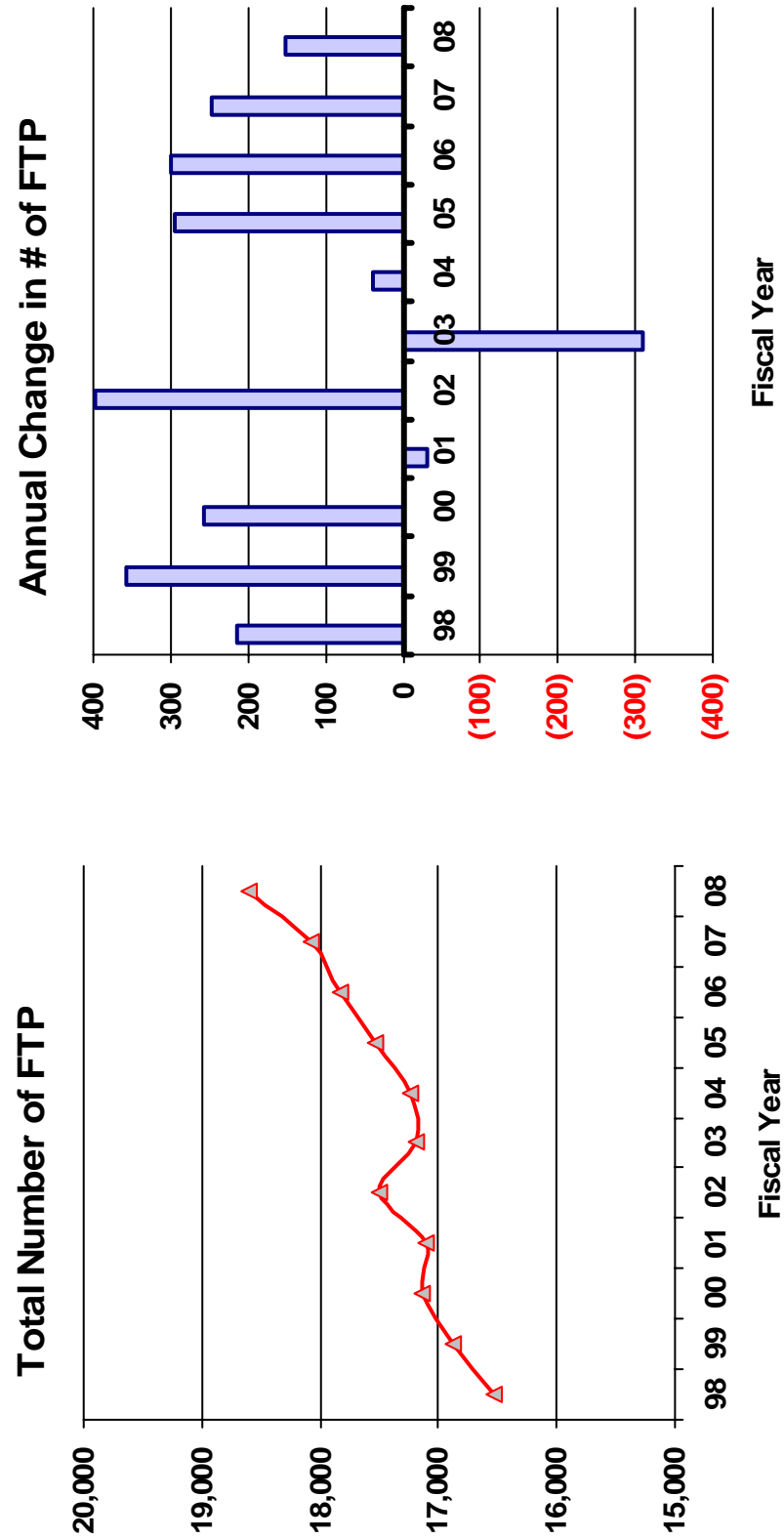
* FY 2008 Appropriation includes the Legislatures endorsement of the Governor's initiative of restoring Commerce and Labor into separate agencies.

Number of State Positions (FTP) Per 1,000 State Population FY 1998 Actual – FY 2008 Appropriation



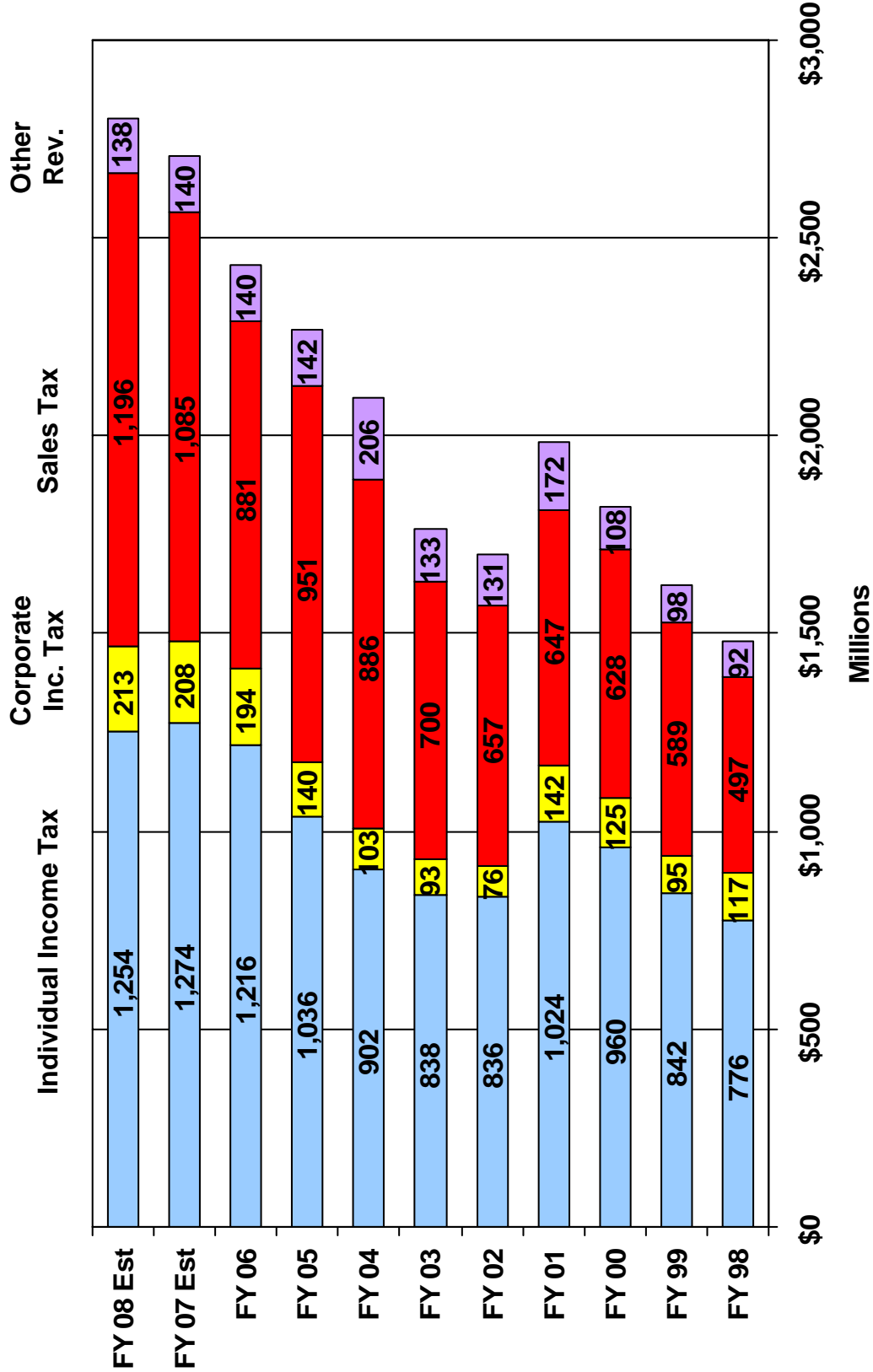
The State Insurance Fund and its 231 positions were dropped from the state budget in FY 2001.

Statewide Full Time Equivalent Positions (FTP) FY 1998 Actual - FY 2008 Appropriation



The State Insurance Fund and its 231 positions were dropped from the state budget in FY 2001.

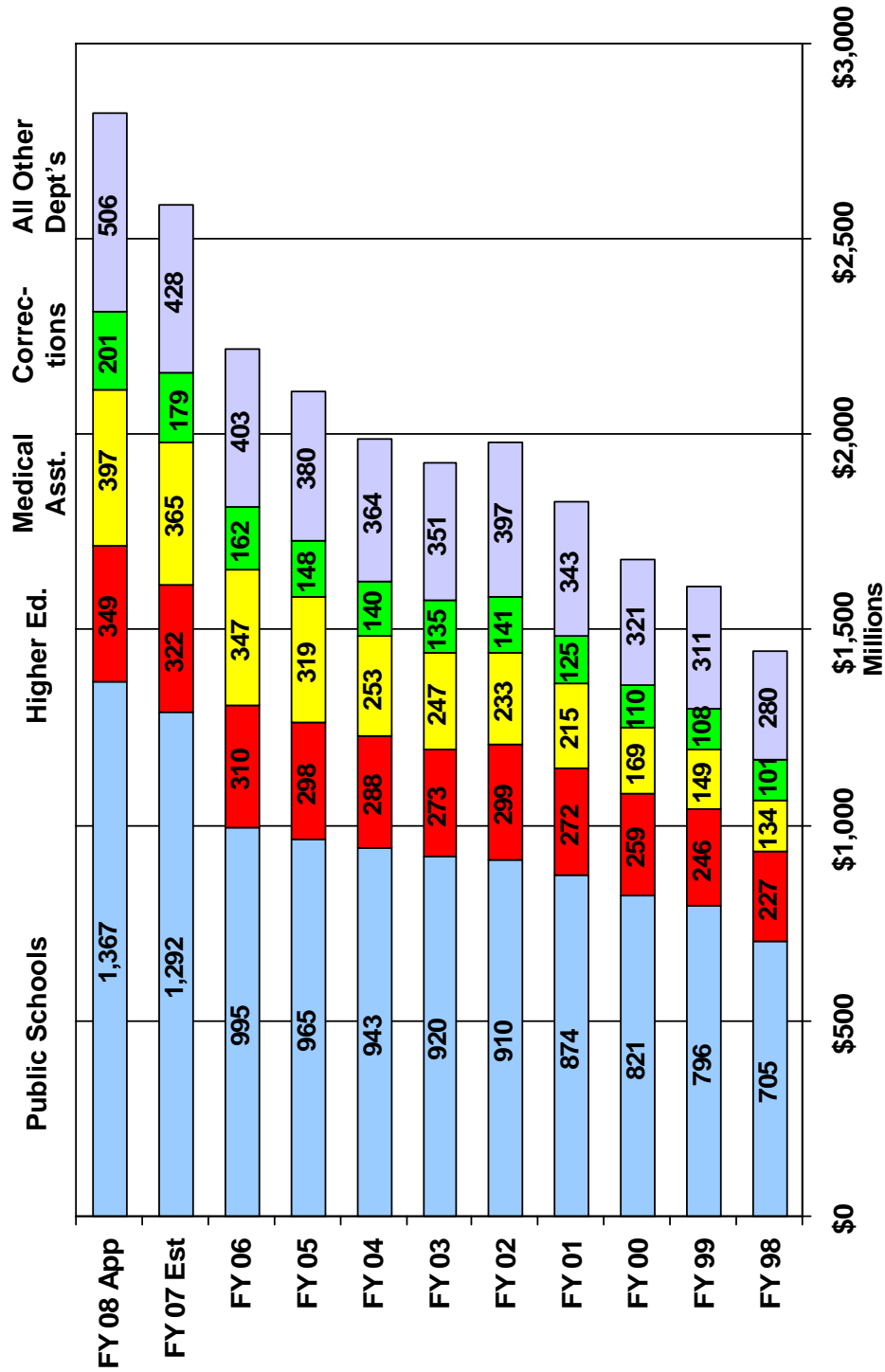
Composition of General Fund Revenue by Fund Source FY 1998 - FY 2008



These numbers exclude beginning balances and one-time transfers to and from other funds. Legislation that impacts FY 2007 and FY 2008 revenue is included.

Distribution of General Fund Expenditures to Selected State Budgets

FY 1998 - FY 2008



Higher Educ. includes the College and Universities, the Community Colleges, most of Professional-Tech. Educ., Health Educ., and the Special Programs. Medical Assistance includes Medicaid and Catastrophic Health Care. Corrections includes the Dept.'s of Correction and Juvenile Corrections.

General Fund Revenue History and Forecast
(\$ Millions)

Source	Actuals				Forecast *	
	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
Individual Income Tax	\$837.80	\$902.13	\$1,035.54	\$1,216.49	\$1,273.64	\$1,254.80
% Change	0.2%	7.7%	14.8%	17.5%	4.7%	-1.5%
Corporate Income Tax	\$93.13	\$103.02	\$139.56	\$194.13	\$208.20	\$212.95
% Change	22.1%	10.6%	35.5%	39.1%	7.3%	2.3%
Sales Tax	\$700.24	\$886.08	\$950.83	\$880.77	\$1,084.68	\$1,196.90
% Change	6.6%	26.5%	7.3%	-7.4%	23.2%	10.3%
Product Taxes:						
Cigarette Tax	8.26	30.04	7.81	7.98	1.00	10.00
Tobacco Tax	4.67	5.49	5.75	6.16	6.40	6.60
Beer Tax	1.91	1.96	1.95	1.99	2.15	2.23
Wine Tax	1.97	2.14	2.33	2.43	2.45	2.50
Liquor Surcharge	<u>4.95</u>	<u>4.95</u>	<u>4.95</u>	<u>4.95</u>	<u>10.24</u>	<u>10.80</u>
Subtotal	21.75	44.57	22.79	23.50	22.24	32.13
% Change	3.5%	104.9%	-48.9%	3.1%	-5.4%	44.5%
Miscellaneous Revenue:						
Kilowatt-Hour Tax	1.80	1.83	1.53	2.29	2.60	2.30
Mine License Tax	0.04	0.07	0.03	0.27	2.40	0.15
Interest Earnings	2.98	4.97	8.92	18.12	12.80	9.30
Court Fees and Fines	5.29	4.98	4.66	4.79	5.00	5.10
Insurance Premium Tax	59.49	62.77	60.85	60.38	59.39	59.10
Alcoholic Beverage Licenses	1.39	1.61	1.64	1.72	1.66	1.70
UCC Filings	2.14	2.40	2.69	3.02	3.20	3.25
Unclaimed Property	3.76	3.69	9.83	1.99	2.50	2.50
Land Permit & Lease Payment	0.36	0.33	0.53	0.33	0.35	0.38
Estate Tax	13.65	4.43	3.30	1.11	1.03	0.22
Other Dept.'s and Transfers	<u>20.13</u>	<u>74.24</u>	<u>25.00</u>	<u>22.43</u>	<u>26.63</u>	<u>26.95</u>
Subtotal	\$111.02	\$161.31	\$118.98	\$116.43	\$117.56	\$110.95
% Change	0.8%	45.3%	-26.2%	-2.1%	1.0%	-5.6%
Total General Fund Revenue	\$1,763.95	\$2,097.10	\$2,267.70	\$2,431.31	\$2,706.32	\$2,807.73
% Change	3.7%	18.9%	8.1%	7.2%	11.3%	3.7%

* The Forecast reflects the Division of Financial Management's base revenue estimates for these two years. Neither number includes beginning balances, the impact of proposed legislation, or one-time transfers into or out of the General Fund currently not authorized by state law. The numbers do include the impact of all legislation approved during previous legislative sessions including the August 2006 special session.

FY 2008 General Fund Revenue by Source

Revised Executive Budget	Ind. Income	Corp. Income	Sales	Product	Misc.	Total
Executive Branch Base Revenue Estimate:	\$1,254,802,000	\$212,950,000	\$1,196,895,000	\$32,125,000	\$110,951,000	\$2,807,723,000
Ongoing Adjustments:						
Internal Revenue Code compliance	(\$250,000)	\$0	\$0	\$0	\$0	(250,000)
Grocery tax credit proposal	(22,000,000)	0	0	0	0	(22,000,000)
Income tax withholding on real property sales	3,000,000	0	0	0	0	3,000,000
Income tax exemptions for non-Idaho banks	0	1,000,000	0	0	0	1,000,000
Endowment related fees to endowment funds	0	0	0	0	(25,000)	(25,000)
Total Ongoing Adjustments:	(19,250,000)	1,000,000	0	0	(25,000)	(18,275,000)
One-Time Adjustments:						
Escheats/unclaimed prop. to endowment funds	0	0	0	0	(3,900)	(3,900)
Total One-Time Adjustments:	0	0	0	0	(3,900)	(3,900)
FY 2008 Total General Fund Revenue:	\$1,235,552,000	\$213,950,000	\$1,196,895,000	\$32,125,000	\$110,922,100	\$2,789,444,100
Non-Revenue Adjustments:						
Beginning balance						123,236,700
Transfer to the Budget Stabilization Fund						(13,750,800)
Transfer to Public School Permanent Endowment Fund						(352,000)
Transfer to Permanent Building Fund for bond retirement						(8,200,000)
Transfer to DEQ for community reinvestment pilot initiative						(1,500,000)
Total Non-Revenue Adjustments:						99,433,900
FY 2008 Total General Funds Available:						\$2,888,878,000

Legislative Appropriation	Ind. Income	Corp. Income	Sales	Product	Misc.	Total
Legislative Branch Base Revenue Estimate:	\$1,254,802,000	\$212,950,000	\$1,196,895,000	\$32,125,000	\$110,951,000	\$2,807,723,000
Ongoing Adjustments:						
HB 16 IRC Conformity bill	(150,000)	(100,000)	0	0	0	(250,000)
HB 25a Earnings Reserve acct, Land Board fees	0	0	0	0	(25,000)	(25,000)
HB 177 Income tax credit, biofuel investment	(3,000)	(27,000)	0	0	0	(30,000)
HB 180 Liquor account distribution	0	0	0	(2,000,000)	0	(2,000,000)
HB 190 Dental Care/Insurance contract	0	0	0	0	(240,000)	(240,000)
HB 239 College saving program, withdrawals	274,000	0	0	0	0	274,000
HB 240 Income Tax paid to another state	(500,000)	0	0	0	0	(500,000)
HB 265 Pollution control equipment exemption	0	0	(1,050,000)	0	0	(1,050,000)
SB 1098 Unclaimed property, distribute funds	0	0	0	0	(3,900)	(3,900)
SB 1221 Interest earnings	0	0	0	0	455,000	455,000
SB 1238 Cigarette tax distribution-bond levy equal.	0	0	0	(3,465,000)	0	(3,465,000)
Total Ongoing Adjustments:	(379,000)	(127,000)	(1,050,000)	(5,465,000)	186,100	(6,834,900)
One-Time Adjustments:						
None	0	0	0	0	0	0
Total One-Time Adjustments:	0	0	0	0	0	0
FY 2008 Total General Fund Revenue:	\$1,254,423,000	\$212,823,000	\$1,195,845,000	\$26,660,000	\$111,137,100	\$2,800,888,100
Non-Revenue Adjustments:						
Beginning balance						139,440,600
Transfer to the Budget Stabilization Fund (Idaho Code 57-814)						(13,750,800)
Transfer to Public School Permanent Endowment Fund (SB 1227)						(351,500)
Transfer to DEQ for community reinvestment initiative (HB 728)						(1,500,000)
Transfer to Water Resources for aquifer mgmt. plan (HCR 28)						(638,000)
Transfer to Water Resources Bd. for biofuel infrastructure (HB 150)						(690,000)
Transfer to Economic Recovery Reserve Fund						(60,000,000)
Transfer to Opportunity Scholarship Fund						(10,000,000)
Total Non-Revenue Adjustments:						52,510,300
FY 2008 Total General Funds Available:						\$2,853,398,400

**General Fund Revenue and Expenditure History
FY 2003 Actual through the FY 2008 Appropriation**

	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
Revenues:	Actual	Actual	Actual	Actual	Estimate	Approp.
Beginning balance	\$1,343,300	\$15,745,000	\$100,244,100	\$214,403,100	\$302,252,000	\$139,440,600
Actual/projected receipts	1,763,946,300	2,097,099,800	2,267,690,100	2,431,311,400	2,706,325,000	2,800,888,100
Transfers to other Funds *	(17,964,600)	(26,181,100)	(44,446,100)	(126,712,400)	(300,259,400)	(86,930,300)
Transfers from other Funds *	194,301,500	0	0	154,000	21,300,000	0
Miscellaneous Adjustments	(424,300)	779,000	1,276,500	754,500	(4,569,800)	0
Total Funds Available	1,941,202,200	2,087,442,700	2,324,764,600	2,519,910,600	2,725,047,800	2,853,398,400
Expenditures:						
Original appropriations	1,967,895,400	2,004,053,000	2,082,138,300	2,180,928,300	2,343,077,800	2,820,674,400
Special appropriations	0	0	5,001,000	14,221,900	250,645,700	0
Prior year Reappropriations	1,343,300	2,061,300	1,820,700	3,362,200	3,594,100	0
Positive Supplementals	2,411,700	4,180,200	26,340,800	28,243,100	7,267,300	0
Negative Supplementals	(21,923,700)	(18,500,000)	(861,700)	(4,252,600)	0	0
Reversions/Reappropriations	(24,540,100)	(4,776,800)	(4,457,000)	(5,097,100)	(16,748,000)	0
Miscellaneous Adjustments	270,600	180,900	379,400	252,800	(2,229,700)	0
Total Expenditures	1,925,457,200	1,987,198,600	2,110,361,500	2,217,658,600	2,585,607,200	2,820,674,400
Ending Balance	15,745,000	100,244,100	214,403,100	302,252,000	139,440,600	32,724,000

* The specific transfers for each year are:

FY 2008: \$13,750,800 to Budget Stabilization Fund ; \$351,500 to the Public School Permanent Fund for prior year unclaimed property, escheats, and interest amounts inadvertently transferred to the General Fund; \$1,500,000 transfer to DEQ to fund the Community Reinvestment pilot program created during the 2006 legislative session without funding; \$638,000 to Water Resources for Aquifer Mgmt. Plan; \$690,000 to the Biofuel Matching Grant fund; \$60,000,000 to the Economic Recovery Reserve Fund; and \$10,000,000 to the Opportunity Scholarship Fund.

In August 2006, the Legislature held a special session that increased the FY 2007 appropriation for Public Schools by \$250,645,700. This additional appropriation is included in the FY 2007 estimate.

FY 2007: \$25,000,000 to the Public School Facilities Cooperative Fund; \$120,202,600 to the Permanent Building Fund; \$5,150,000 to the Capitol Endowment Income Fund; \$110,000,000 to the Public Education Stabilization Fund; \$23,864,200 to the Economic Recovery Reserve Fund; \$12,917,600 to the Budget Stabilization Fund; \$3,125,000 to the Disaster Emergency Fund; \$65,600 to the Hazardous Substances Emergency Response Fund; \$124,400 to the Dept. of Agric. Pest Control Fund; \$5,712,200 to the Fire Suppression Fund; and \$21,300,000 from the Revolving Development Fund.

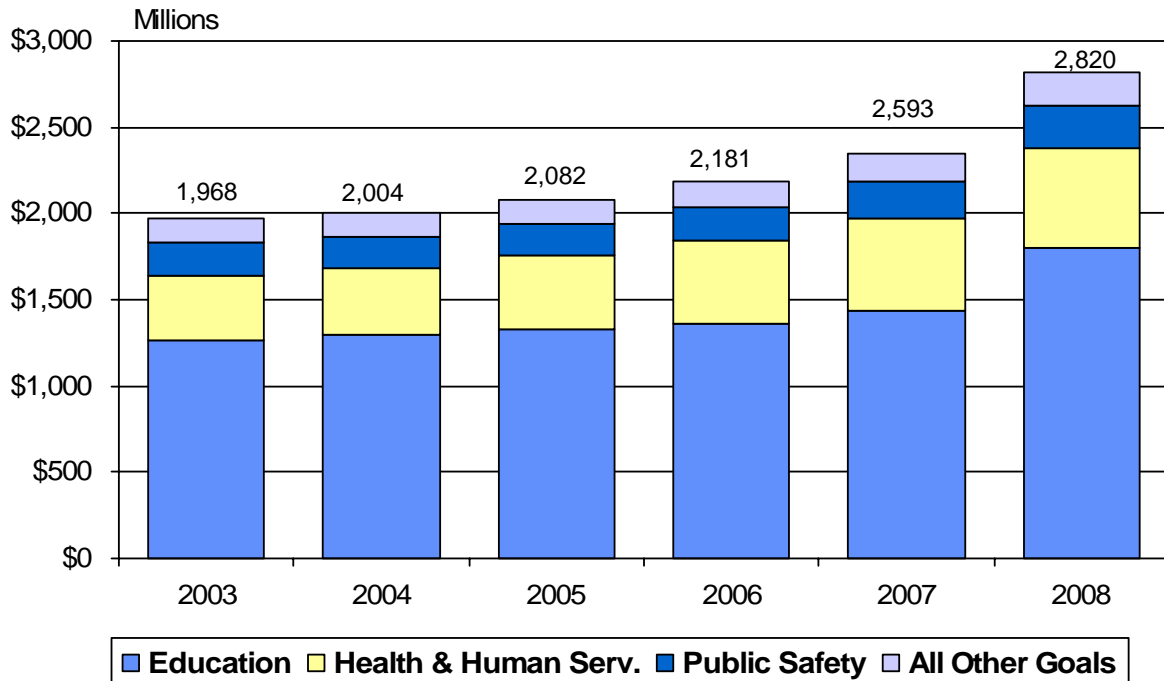
FY 2006: \$92,676,900 to the Budget Stabilization Fund; \$4,600,000 to endowment earnings reserve funds; \$3,000,000 to the Revolving Development Fund; \$9,250,000 to the Fire Suppression Fund; \$87,700 to the Hazardous Substances Emergency Response Fund; \$47,800 to the Dept. of Agric. Pest Eradication Fund; \$550,000 to the Disaster Emergency Fund; \$11,500,000 to the Economic Recovery Reserve Fund; \$5,000,000 to the Public Education Stabilization Fund; and \$154,000 from ITD & Finance. Misc. adjustments: cancellation of prior year encumbrances and the misc. adjustment line item after year-end close.

FY 2005: \$20,971,000 to the Budget Stabilization Fund; \$21,800,000 to the Revolving Development Fund; \$1,274,200 to the Fire Suppression Fund; \$259,300 to the Dept. Agriculture Pest Eradication Fund; and \$141,600 to the Hazardous Substances Emergency Response Fund.

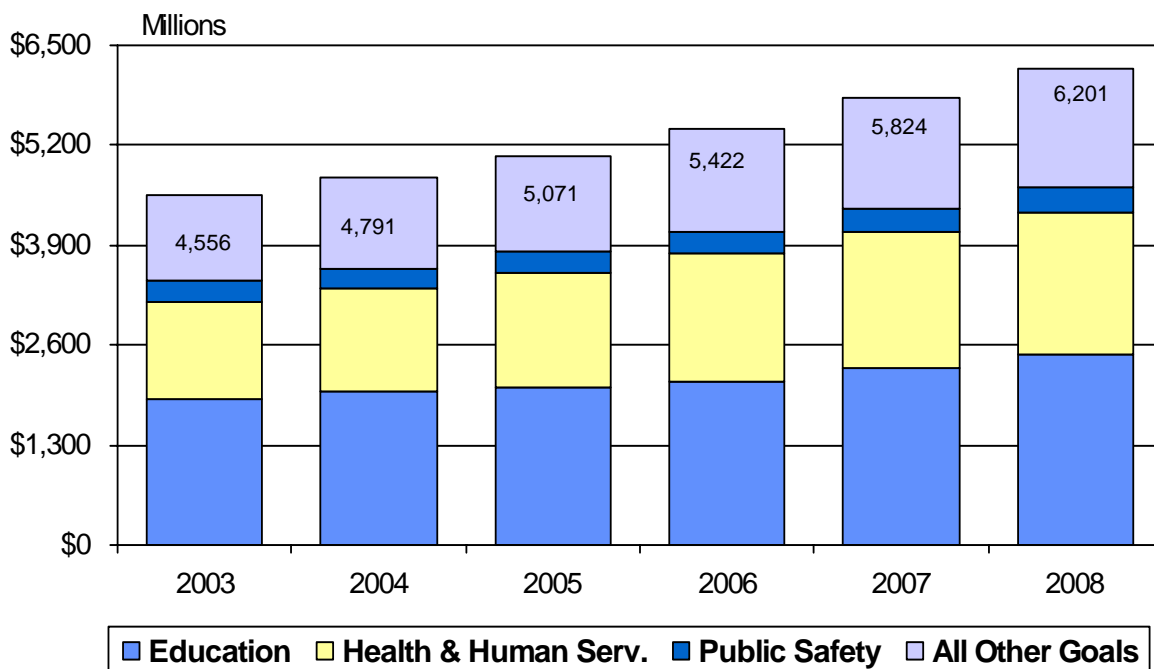
FY 2004: \$13,448,500 to the State Refund Fund for a property tax exemption; \$167,000 to the Democracy Fund; \$125,000 to the Disaster Emergency Fund; \$520,000 to the Water Management Fund; \$97,100 to the Hazardous Substance Emergency Response Fund; \$223,500 to the Dept. of Agriculture Pest Control Fund; and \$11,600,000 to the Fire Suppression Fund.

FY 2003: \$13,448,100 to the State Refund Fund for a property tax exemption; \$96,500 to the Hazardous Substance Emergency Response Fund; \$100,000 to the Law Enforcement Death Benefit Fund; \$485,000 to the Dept. of Lands Pest Eradication Fund; \$3,835,000 to the Fire Suppression Fund; \$3,000,000 from the Water Pollution Control Fund; \$53,090,000 from the Budget Stabilization Fund; \$55,000,000 from the Permanent Building Fund; \$7,900,000 from the Capitol Endowment Income Fund; \$70,311,500 from the Millennium Fund; and \$5,000,000 from the Retained Risk Fund.

General Fund Original Appropriations by State Goal



Total Fund Original Appropriations by State Goal



The FY 2007 original appropriation includes an additional \$250,645,700 for Public Schools, which was a result of the special session held by the Legislature in August 2006.

General Fund Original Appropriations by Department
Percent Increase from FY 2003 to FY 2008

Department	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	% Chng.
General Government:							
Administration, Dept.	\$3,107,500	\$8,814,700	\$8,887,900	\$8,985,900	\$9,016,600	\$8,955,100	188.2%
Attorney General	14,112,300	13,891,400	15,042,200	15,360,300	16,064,400	17,877,900	26.7%
Controller, State	5,540,400	5,046,900	5,113,400	5,145,600	6,627,500	7,013,000	26.6%
Governor, Office	1,500,700	1,412,700	1,451,900	1,460,900	1,485,800	2,084,900	38.9%
Governor, Executive Office	14,110,700	14,462,500	14,793,400	15,102,100	16,441,600	24,514,900	73.7%
Legislative Branch	9,833,100	9,186,000	10,259,100	10,398,700	10,759,300	12,172,900	23.8%
Lieutenant Governor	121,300	114,500	117,800	118,600	119,500	154,500	27.4%
Revenue and Taxation, Dept.	24,403,400	24,470,700	24,847,100	24,953,200	25,199,700	27,818,700	14.0%
Secretary of State	3,209,700	1,983,700	2,338,200	2,069,500	2,020,300	2,469,200	-23.1%
Treasurer, State	<u>1,244,800</u>	<u>1,186,900</u>	<u>1,249,300</u>	<u>1,223,500</u>	<u>1,249,300</u>	<u>1,695,400</u>	<u>36.2%</u>
Total General Government	77,183,900	80,570,000	84,100,300	84,818,300	88,984,000	104,756,500	35.7%
Public Safety:							
Correction, Dept.	112,236,100	109,000,000	110,511,000	118,566,400	143,643,600	164,793,500	46.8%
Judicial Branch	25,688,800	24,474,000	25,182,500	25,535,400	27,749,100	30,184,300	17.5%
Juvenile Corrections, Dept.	32,793,300	31,648,200	32,273,100	33,620,300	34,348,900	36,384,800	11.0%
Police, Idaho State	<u>18,152,800</u>	<u>16,978,400</u>	<u>16,419,000</u>	<u>16,635,800</u>	<u>17,344,400</u>	<u>21,853,900</u>	<u>20.4%</u>
Total Public Safety	188,871,000	182,100,600	184,385,600	194,357,900	223,086,000	253,216,500	34.1%
Health & Human Services:							
Catastrophic Health Care	8,748,600	8,126,700	12,160,500	15,260,300	20,766,800	20,768,400	137.4%
Health and Welfare, Dept.	359,646,300	375,810,800	407,551,900	457,682,300	502,370,700	544,842,800	51.5%
Public Health Districts	9,779,800	9,166,300	9,488,400	9,624,600	9,809,700	10,270,900	5.0%
Independent Living Council	<u>0</u>	<u>0</u>	<u>78,700</u>	<u>61,800</u>	<u>119,700</u>	<u>123,100</u>	<u>0.0%</u>
Total Health & Hum. Serv.	378,174,700	393,103,800	429,279,500	482,629,000	533,066,900	576,005,200	52.3%
Education:							
Agr. Research and Extension	23,316,400	23,816,600	24,679,100	24,993,900	26,129,000	27,665,700	18.7%
College and Universities	213,558,800	218,000,000	223,366,200	228,934,100	243,726,400	264,227,700	23.7%
Community Colleges	18,821,600	19,223,900	19,755,400	20,523,900	22,067,200	23,587,700	25.3%
Deaf and Blind School	7,051,500	7,183,600	7,449,300	7,663,900	7,694,100	8,105,300	14.9%
Educ., Office of State Board	5,438,000	5,067,500	4,097,100	4,584,900	4,764,600	10,820,700	99.0%
Health Education Programs	7,223,400	7,525,700	7,846,100	8,380,300	8,800,000	9,180,700	27.1%
Historical Society	1,907,100	1,923,700	1,961,600	2,200,000	2,375,900	2,972,200	55.8%
Library, State	2,439,300	2,418,600	2,537,100	2,594,700	2,663,900	2,879,800	18.1%
Professional-Technical Educ.	43,292,200	44,219,700	45,691,600	46,583,100	48,714,300	51,595,000	19.2%
Public Broadcasting	1,929,700	1,528,200	1,586,700	1,586,800	1,658,600	3,279,900	70.0%
Public Schools*	920,000,000	943,000,800	964,706,500	987,110,000	1,291,587,000	1,367,363,800	48.6%
Special Programs	9,683,300	9,628,300	9,717,600	9,759,000	9,971,800	12,095,800	24.9%
Super. of Public Instruction	5,477,000	5,130,900	5,211,000	5,249,300	5,422,500	5,621,500	2.6%
Vocational Rehabilitation	<u>3,819,100</u>	<u>3,673,000</u>	<u>7,659,900</u>	<u>7,722,600</u>	<u>8,113,600</u>	<u>8,353,000</u>	<u>118.7%</u>
Total Education	1,263,957,400	1,292,340,500	1,326,265,200	1,357,886,500	1,683,688,900	1,797,748,800	42.2%
Economic Development:							
Agriculture, Dept.	9,892,000	9,357,400	9,497,600	9,962,800	10,727,100	20,533,300	107.6%
Commerce, Dept.**	6,687,900	6,242,500	7,877,100	7,595,200	0	8,086,800	20.9%
Commerce and Labor, Dept.**	0	0	0	0	8,898,700	0	0.0%
Labor, Dept.**	546,200	435,800	0	0	0	573,800	5.1%
Self-Governing Agencies	<u>3,463,800</u>	3,421,700	3,443,900	4,588,300	3,757,300	<u>3,941,200</u>	<u>13.8%</u>
Total Econ. Development	20,589,900	19,457,400	20,818,600	22,146,300	23,383,100	33,135,100	60.9%
Natural Resources:							
Environmental Quality, Dept.	15,668,300	15,146,000	15,146,000	15,706,700	16,247,000	17,402,600	11.1%
Lands, Dept.	4,766,900	4,773,000	4,809,800	4,696,200	4,769,100	5,634,500	18.2%
Parks and Recreation, Dept.	8,622,700	6,642,500	6,819,300	6,963,600	7,144,300	17,650,400	104.7%
Water Resources, Dept.	<u>10,060,600</u>	<u>9,919,200</u>	<u>10,514,000</u>	<u>11,723,800</u>	<u>13,354,200</u>	<u>15,124,800</u>	<u>50.3%</u>
Total Natural Resources	39,118,500	36,480,700	37,289,100	39,090,300	41,514,600	55,812,300	42.7%
State Totals	\$1,967,895,400	\$2,004,053,000	\$2,082,138,300	\$2,180,928,300	\$2,593,723,500	\$2,820,674,400	43.3%

* FY 2007 includes HB 1, that increased public schools appropriation by \$250,645,700 (approved in August 2006 special session).

** FY 2008 Appropriation reflects the Legislatures endorsement of Governor's initiative restoring Commerce and Labor to separate agencies.

**Total Fund Original Appropriations by Department
Percent Increase from FY 2003 to FY 2008**

Department	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	% Chng.
General Government:							
Administration, Dept.	\$24,515,200	\$31,547,000	\$39,065,700	\$38,809,700	\$45,482,500	\$64,730,500	164.0%
Attorney General	14,427,200	14,671,500	15,194,300	15,987,300	16,371,900	18,622,800	29.1%
Capital Budget	17,663,800	28,993,400	21,337,700	21,058,900	52,428,300	137,974,000	681.1%
Controller, State	11,816,000	10,925,100	11,070,600	11,831,400	13,192,100	13,480,100	14.1%
Governor, Office	2,074,300	2,061,500	1,615,500	1,681,600	1,677,600	2,271,900	9.5%
Governor, Executive Office	68,023,100	64,079,700	87,611,700	93,583,100	107,937,100	131,316,300	93.0%
Legislative Branch	10,960,900	10,328,000	11,431,900	11,759,900	13,359,700	13,953,800	27.3%
Lieutenant Governor	121,300	114,500	117,800	121,600	119,500	154,500	27.4%
Revenue and Taxation, Dept.	29,169,000	29,690,000	30,700,400	33,450,200	32,997,000	34,461,600	18.1%
Secretary of State	3,844,500	1,983,700	2,338,200	2,125,800	2,487,100	2,469,200	-35.8%
Treasurer, State	<u>5,365,100</u>	<u>1,997,300</u>	<u>1,975,300</u>	<u>1,844,300</u>	<u>1,990,100</u>	<u>2,664,300</u>	-50.3%
Total General Govt.	187,980,400	196,391,700	222,459,100	232,253,800	288,042,900	422,099,000	124.5%
Public Safety:							
Correction, Dept.	136,791,500	133,024,800	135,323,400	147,545,500	171,512,400	192,676,500	40.9%
Judicial Branch	28,497,200	29,065,000	30,626,300	33,986,300	37,029,500	40,352,500	41.6%
Juvenile Corrections, Dept.	44,898,200	44,205,500	44,785,400	44,970,700	46,028,800	47,412,600	5.6%
Police, Idaho State	<u>49,396,300</u>	<u>50,224,400</u>	<u>51,509,100</u>	<u>53,816,300</u>	<u>56,307,500</u>	<u>60,598,200</u>	<u>22.7%</u>
Total Public Safety	259,583,200	256,519,700	262,244,200	280,318,800	310,878,200	341,039,800	31.4%
Health & Human Services:							
Catastrophic Health Care	11,935,000	10,761,700	14,610,500	17,485,300	22,991,800	22,993,400	92.7%
Health and Welfare, Dept.	1,216,477,800	1,292,289,600	1,431,833,800	1,597,574,000	1,688,045,100	1,756,936,300	44.4%
Public Health Districts	43,403,300	46,172,700	47,642,900	50,597,700	52,936,900	54,934,900	26.6%
Independent Living Council	0	0	302,200	66,900	121,200	507,400	0.0%
Total Health & Hum. Serv.	1,271,816,100	1,349,224,000	1,494,389,400	1,665,723,900	1,764,095,000	1,835,372,000	44.3%
Education:							
Agr. Research and Extension	28,233,900	28,734,100	29,596,600	30,714,200	31,050,400	32,687,600	15.8%
College and Universities	294,443,000	327,172,400	341,294,500	354,361,400	377,261,000	399,011,800	35.5%
Community Colleges	19,121,600	19,523,900	20,055,400	20,823,900	22,400,900	23,887,700	24.9%
Deaf and Blind School	7,468,700	7,615,300	7,818,000	8,097,800	8,217,400	8,431,400	12.9%
Educ., Office of State Board	6,178,000	5,346,600	9,460,800	11,713,500	11,971,200	19,882,700	221.8%
Health Education Programs	7,483,600	7,817,000	8,162,700	8,877,600	9,265,500	10,125,700	35.3%
Historical Society	3,520,900	3,781,300	3,746,300	4,422,400	5,070,100	5,365,700	52.4%
Library, State	3,632,300	3,575,900	3,972,500	4,212,000	4,353,800	4,465,900	22.9%
Professional-Technical Educ.	51,049,800	52,580,800	53,820,400	56,355,100	59,000,200	60,215,700	18.0%
Public Broadcasting	2,734,300	2,348,400	2,441,300	3,043,900	4,114,400	4,229,100	54.7%
Public Schools*	1,317,604,600	1,493,316,000	1,523,170,600	1,578,717,600	1,710,485,100	1,850,555,400	40.4%
Special Programs	9,919,300	9,864,300	10,157,600	10,256,500	10,487,300	12,535,800	26.4%
Super. of Public Instruction	131,091,000	15,214,300	19,406,400	16,951,200	25,571,300	26,149,000	-80.1%
Vocational Rehabilitation	<u>17,693,300</u>	<u>17,445,300</u>	<u>21,931,400</u>	<u>22,566,600</u>	<u>24,878,300</u>	<u>24,675,300</u>	<u>39.5%</u>
Total Education	1,900,174,300	1,994,335,600	2,055,034,500	2,131,113,700	2,304,126,900	2,482,218,800	30.6%
Economic Development:							
Agriculture, Dept.	31,152,100	30,985,900	31,718,200	36,889,200	41,164,100	47,284,600	51.8%
Commerce, Dept.**	29,166,200	28,851,700	0	0	0	47,771,000	63.8%
Commerce and Labor, Dept.**	0	0	283,398,200	290,258,100	268,519,400	0	0.0%
Finance, Dept.	3,349,600	3,443,800	3,637,100	4,290,100	4,805,200	5,139,800	53.4%
Industrial Commission	13,116,100	13,120,400	13,818,100	14,222,200	14,866,000	14,900,800	13.6%
Insurance, Dept.	5,929,900	6,012,800	6,251,200	7,012,900	7,335,800	7,319,600	23.4%
Labor, Dept.**	177,869,100	230,784,400	0	0	0	179,705,400	1.0%
Public Utilities Commission	4,399,400	4,581,800	4,581,900	4,708,400	4,545,300	4,944,400	12.4%
Self-Governing Agencies	44,755,900	45,164,900	48,318,500	52,031,600	56,951,100	71,362,800	59.4%
Transportation Dept.	<u>430,987,500</u>	<u>429,801,500</u>	<u>425,910,300</u>	<u>476,325,600</u>	<u>502,015,500</u>	<u>495,735,300</u>	<u>15.0%</u>
Total Econ. Development	740,725,800	792,747,200	817,633,500	885,738,100	900,202,400	874,163,700	18.0%
Natural Resources:							
Environmental Quality, Dept.	39,452,600	41,726,800	49,556,400	53,212,700	53,816,800	60,850,400	54.2%
Fish and Game, Dept.	68,010,300	72,689,600	75,456,700	75,119,200	74,129,000	74,067,600	8.9%
Lands, Dept.	33,636,000	35,074,800	37,287,900	38,881,400	38,414,100	40,370,700	20.0%
Parks and Recreation, Dept.	33,983,200	31,801,900	35,393,900	35,693,900	65,058,000	43,763,900	28.8%
Water Resources, Dept.	<u>21,240,900</u>	<u>20,472,600</u>	<u>21,475,800</u>	<u>23,807,500</u>	<u>24,751,900</u>	<u>26,785,600</u>	<u>26.1%</u>
Total Natural Resources	196,323,000	201,765,700	219,170,700	226,714,700	256,169,800	245,838,200	25.2%
State Totals	\$4,556,602,800	\$4,790,983,900	\$5,070,931,400	\$5,421,863,000	\$5,823,515,200	\$6,200,731,500	36.1%

* FY 2007 includes HB 1, that increased public schools appropriation by \$250,645,700 (approved in August 2006 special session).

** FY 2008 Appropriation reflects the Legislatures endorsement of Governor's initiative restoring Commerce and Labor to separate agencies.

**Percent Allocation of Original General Fund Appropriations by Department
FY 2003 - FY 2008**

Department	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
General Government:						
Administration, Dept.	0.2%	0.4%	0.4%	0.4%	0.3%	0.3%
Attorney General	0.7%	0.7%	0.7%	0.7%	0.6%	0.6%
Controller, State	0.3%	0.3%	0.2%	0.2%	0.3%	0.2%
Governor, Office	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Governor, Executive Office	0.7%	0.7%	0.7%	0.7%	0.6%	0.9%
Legislative Branch	0.5%	0.5%	0.5%	0.5%	0.4%	0.4%
Lieutenant Governor	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Revenue and Taxation, Dept.	1.2%	1.2%	1.2%	1.1%	1.0%	1.0%
Secretary of State	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%
Treasurer, State	0.1%	0.1%	0.1%	0.1%	0.0%	0.1%
Total General Government	3.9%	4.0%	4.0%	3.9%	3.4%	3.7%
Public Safety:						
Correction, Dept.	5.7%	5.4%	5.3%	5.4%	5.5%	5.8%
Judicial Branch	1.3%	1.2%	1.2%	1.2%	1.1%	1.1%
Juvenile Corrections, Dept.	1.7%	1.6%	1.5%	1.5%	1.3%	1.3%
Police, Idaho State	0.9%	0.8%	0.8%	0.8%	0.7%	0.8%
Total Public Safety	9.6%	9.1%	8.9%	8.9%	8.6%	9.0%
Health & Human Services:						
Catastrophic Health Care	0.4%	0.4%	0.6%	0.7%	0.8%	0.7%
Health and Welfare, Dept.	18.3%	18.8%	19.6%	21.0%	19.4%	19.3%
Public Health Districts	0.5%	0.5%	0.5%	0.4%	0.4%	0.4%
Independent Living Council	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Health & Hum. Serv.	19.2%	19.6%	20.6%	22.1%	20.6%	20.4%
Education:						
Agr. Research and Extension	1.2%	1.2%	1.2%	1.1%	1.0%	1.0%
College and Universities	10.9%	10.9%	10.7%	10.5%	9.4%	9.4%
Community Colleges	1.0%	1.0%	0.9%	0.9%	0.9%	0.8%
Deaf and Blind School	0.4%	0.4%	0.4%	0.4%	0.3%	0.3%
Educ., Office of State Board	0.3%	0.3%	0.2%	0.2%	0.2%	0.4%
Health Education Programs	0.4%	0.4%	0.4%	0.4%	0.3%	0.3%
Historical Society	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Library, State	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Professional-Technical Educ.	2.2%	2.2%	2.2%	2.1%	1.9%	1.8%
Public Broadcasting	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Public Schools	46.8%	47.1%	46.3%	45.3%	49.8%	48.5%
Special Programs	0.5%	0.5%	0.5%	0.4%	0.4%	0.4%
Super. of Public Instruction	0.3%	0.3%	0.3%	0.2%	0.2%	0.2%
Vocational Rehabilitation	0.2%	0.2%	0.4%	0.4%	0.3%	0.3%
Total Education	64.2%	64.5%	63.7%	62.3%	64.9%	63.7%
Economic Development:						
Agriculture, Dept.	0.5%	0.5%	0.5%	0.5%	0.4%	0.7%
Commerce, Dept. *	0.3%	0.3%	0.4%	0.3%	0.0%	0.3%
Commerce and Labor, Dept.**	0.0%	0.0%	0.0%	0.0%	0.3%	0.0%
Labor, Dept. *	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Self-Governing Agencies	1.0%	1.0%	1.0%	1.0%	0.9%	1.2%
Total Econ. Development	1.0%	1.0%	1.0%	1.0%	0.9%	1.2%
Natural Resources:						
Environmental Quality, Dept.	0.8%	0.8%	0.7%	0.7%	0.6%	0.6%
Lands, Dept.	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Parks and Recreation, Dept.	0.4%	0.3%	0.3%	0.3%	0.3%	0.6%
Water Resources, Dept.	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%
Total Natural Resources	2.0%	1.8%	1.8%	1.8%	1.6%	2.0%
State Totals	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

* FY 2008 Appropriation includes the Legislatures endorsement of the Governor's initiative of restoring Commerce and Labor into separate agencies. The two agencies were originally combined in FY 2005.

**Percent Allocation of Original Total Fund Appropriations by Department
FY 2003 - FY 2008**

Department	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
General Government:						
Administration, Dept.	0.5%	0.7%	0.8%	0.7%	0.8%	1.0%
Attorney General	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%
Capital Budget	0.4%	0.6%	0.4%	0.4%	0.9%	2.2%
Controller, State	0.3%	0.2%	0.2%	0.2%	0.2%	0.2%
Governor, Office	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Governor, Executive Office	1.5%	1.3%	1.7%	1.7%	1.9%	2.1%
Legislative Branch	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Lieutenant Governor	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Revenue and Taxation, Dept.	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%
Secretary of State	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
Treasurer, State	<u>0.1%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>
Total General Govt.	4.1%	4.1%	4.4%	4.3%	4.9%	6.8%
Public Safety:						
Correction, Dept.	3.0%	2.8%	2.7%	2.7%	2.9%	3.1%
Judicial Branch	0.6%	0.6%	0.6%	0.6%	0.6%	0.7%
Juvenile Corrections, Dept.	1.0%	0.9%	0.9%	0.8%	0.8%	0.8%
Police, Idaho State	<u>1.1%</u>	<u>1.0%</u>	<u>1.0%</u>	<u>1.0%</u>	<u>1.0%</u>	<u>1.0%</u>
Total Public Safety	5.7%	5.4%	5.2%	5.2%	5.3%	5.5%
Health & Human Services:						
Catastrophic Health Care	0.3%	0.2%	0.3%	0.3%	0.4%	0.4%
Health and Welfare, Dept.	26.7%	27.0%	28.2%	29.5%	29.0%	28.3%
Public Health Districts	1.0%	1.0%	0.9%	0.9%	0.9%	0.9%
Independent Living Council	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>
Total Health & Hum. Serv.	27.9%	28.2%	29.5%	30.7%	30.3%	29.6%
Education:						
Agr. Research and Extension	0.6%	0.6%	0.6%	0.6%	0.5%	0.5%
College and Universities	6.5%	6.8%	6.7%	6.5%	6.5%	6.4%
Community Colleges	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%
Deaf and Blind School	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%
Educ., Office of State Board	0.1%	0.1%	0.2%	0.2%	0.2%	0.3%
Health Education Programs	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Historical Society	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Library, State	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Professional-Technical Educ.	1.1%	1.1%	1.1%	1.0%	1.0%	1.0%
Public Broadcasting	0.1%	0.0%	0.0%	0.1%	0.1%	0.1%
Public Schools	28.9%	31.2%	30.0%	29.1%	29.4%	29.8%
Special Programs	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Super. of Public Instruction	2.9%	0.3%	0.4%	0.3%	0.4%	0.4%
Vocational Rehabilitation	<u>0.4%</u>	<u>0.4%</u>	<u>0.4%</u>	<u>0.4%</u>	<u>0.4%</u>	<u>0.4%</u>
Total Education	41.7%	41.6%	40.5%	39.3%	39.6%	40.0%
Economic Development:						
Agriculture, Dept.	0.7%	0.6%	0.6%	0.7%	0.7%	0.8%
Commerce, Dept. *	0.6%	0.6%	0.0%	0.0%	0.0%	0.8%
Commerce and Labor, Dept.**	0.0%	0.0%	5.6%	5.4%	4.6%	0.0%
Finance, Dept.	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Industrial Commission	0.3%	0.3%	0.3%	0.3%	0.3%	0.2%
Insurance, Dept.	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Labor, Dept. *	3.9%	4.8%	0.0%	0.0%	0.0%	2.9%
Public Utilities Commission	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Self-Governing Agencies	1.0%	0.9%	1.0%	1.0%	1.0%	1.2%
Transportation Dept.	<u>9.5%</u>	<u>9.0%</u>	<u>8.4%</u>	<u>8.8%</u>	<u>8.6%</u>	<u>8.0%</u>
Total Econ. Development	16.3%	16.5%	16.1%	16.3%	15.5%	14.1%
Natural Resources:						
Environmental Quality, Dept.	0.9%	0.9%	1.0%	1.0%	0.9%	1.0%
Fish and Game, Dept.	1.5%	1.5%	1.5%	1.4%	1.3%	1.2%
Lands, Dept.	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%
Parks and Recreation, Dept.	0.7%	0.7%	0.7%	0.7%	1.1%	0.7%
Water Resources, Dept.	<u>0.5%</u>	<u>0.4%</u>	<u>0.4%</u>	<u>0.4%</u>	<u>0.4%</u>	<u>0.4%</u>
Total Natural Resources	4.3%	4.2%	4.3%	4.2%	4.4%	4.0%
State Totals	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

* FY 2008 Appropriation includes the Legislatures endorsement of the Governor's initiative of restoring Commerce and Labor into separate agencies. The two agencies were originally combined in FY 2005.

General Fund Actual and Estimated Expenditures by Department
Percent Change from FY 2003 Actual - FY 2007 Estimate

Department	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007 Est.	% Chng.
General Government:						
Administration, Dept.	\$2,699,900	\$8,699,900	\$8,563,600	\$8,815,000	\$9,016,600	234.0%
Attorney General	13,081,800	13,078,100	14,420,100	15,705,800	17,078,900	30.6%
Controller, State	5,046,500	4,973,400	4,784,800	5,044,200	7,182,000	42.3%
Governor, Office	1,266,700	1,370,600	1,435,400	1,470,200	1,485,800	17.3%
Governor, Executive Office	13,306,800	14,421,700	14,839,700	15,655,300	16,441,600	23.6%
Legislative Branch	9,483,200	9,187,000	10,293,100	10,480,900	11,057,900	16.6%
Lieutenant Governor	116,200	83,700	95,100	96,200	134,500	15.7%
Revenue and Taxation, Dept.	22,717,400	24,319,900	24,947,400	25,210,500	25,348,700	11.6%
Secretary of State	3,060,500	1,956,900	2,025,800	2,031,100	2,020,300	-34.0%
Treasurer, State	<u>1,280,800</u>	<u>1,186,400</u>	<u>1,231,300</u>	<u>1,234,000</u>	<u>1,249,300</u>	<u>-2.5%</u>
Total General Government	72,059,800	79,277,600	82,636,300	85,743,200	91,015,600	26.3%
Public Safety:						
Correction, Dept.	104,749,500	107,650,600	114,783,600	128,349,100	144,428,100	37.9%
Judicial Branch	24,486,600	24,455,200	25,237,700	25,793,200	27,749,100	13.3%
Juvenile Corrections, Dept.	29,783,800	31,843,900	32,694,400	33,968,000	34,411,600	15.5%
Police, Idaho State	<u>17,008,400</u>	<u>16,858,400</u>	<u>16,766,200</u>	<u>16,720,900</u>	<u>17,593,900</u>	<u>3.4%</u>
Total Public Safety	176,028,300	180,808,100	189,481,900	204,831,200	224,182,700	27.4%
Health & Human Services:						
Catastrophic Health Care	10,442,400	12,126,700	15,835,500	20,260,300	20,766,800	98.9%
Health and Welfare, Dept.	349,208,200	360,386,800	425,024,200	462,456,200	489,116,700	40.1%
Public Health Districts	9,437,500	9,166,300	9,557,600	9,776,500	9,809,700	3.9%
Independent Living Council	<u>0</u>	<u>0</u>	<u>74,800</u>	<u>63,100</u>	<u>119,700</u>	<u>0.0%</u>
Total Health & Hum. Serv.	369,088,100	381,679,800	450,492,100	492,556,100	519,812,900	40.8%
Education:						
Agr. Research and Extension	22,616,700	23,816,700	24,865,700	25,479,500	26,129,000	15.5%
College and Universities	206,930,000	217,953,500	225,598,900	234,076,200	243,726,400	17.8%
Community Colleges	18,257,000	19,223,900	19,885,500	20,816,700	22,067,200	20.9%
Deaf and Blind School	6,891,400	7,187,000	7,505,400	7,790,900	7,694,100	11.6%
Educ., Office of State Board	4,604,500	3,287,500	4,092,300	4,608,900	6,442,200	39.9%
Health Education Programs	7,207,700	7,519,500	7,867,500	8,400,200	8,834,400	22.6%
Historical Society	1,838,500	1,923,700	1,973,700	228,000	2,493,200	35.6%
Library, State	2,308,400	2,418,600	2,551,600	2,637,100	2,663,900	15.4%
Professional-Technical Educ.	41,856,900	44,144,900	45,979,300	47,189,400	48,804,800	16.6%
Public Broadcasting	1,818,500	1,528,200	1,595,000	1,602,100	1,658,600	-8.8%
Public Schools	920,000,000	943,000,800	964,706,500	995,344,700	1,291,587,000	40.4%
Special Programs	8,693,600	9,140,000	9,578,000	9,737,300	9,971,800	14.7%
Super. of Public Instruction	5,042,000	5,130,900	5,232,400	5,304,500	5,422,500	7.5%
Vocational Rehabilitation	<u>3,635,400</u>	<u>3,673,000</u>	<u>7,676,500</u>	<u>7,737,900</u>	<u>8,113,600</u>	<u>123.2%</u>
Total Education	1,251,700,600	1,289,948,200	1,329,108,300	1,370,953,400	1,685,608,700	34.7%
Economic Development:						
Agriculture, Dept.	9,527,500	9,442,800	9,572,700	10,059,000	10,727,100	12.6%
Commerce, Dept. *	6,292,500	6,254,400	0	0	0	0.0%
Commerce and Labor, Dept.**	0	0	7,898,300	7,586,200	8,898,700	0.0%
Labor, Dept. *	527,100	433,300	0	0	0	0.0%
Self-Governing Agencies	<u>2,587,200</u>	<u>3,392,900</u>	<u>3,466,300</u>	<u>3,937,700</u>	<u>3,771,800</u>	<u>45.8%</u>
Total Econ. Development	18,934,300	19,523,400	20,937,300	21,582,900	23,397,600	23.6%
Natural Resources:						
Environmental Quality, Dept.	14,668,900	15,146,000	15,234,100	15,894,900	16,247,000	10.8%
Lands, Dept.	4,400,100	4,489,500	4,844,800	4,744,700	4,769,100	8.4%
Parks and Recreation, Dept.	9,172,800	6,639,800	6,793,700	7,474,700	7,219,400	-21.3%
Water Resources, Dept.	<u>9,404,300</u>	<u>9,686,200</u>	<u>10,833,000</u>	<u>11,877,500</u>	<u>13,354,200</u>	<u>42.0%</u>
Total Natural Resources	37,646,100	35,961,500	37,705,600	39,991,800	41,589,700	10.5%
State Totals	\$1,925,457,200	\$1,987,198,600	\$2,110,361,500	\$2,215,658,600	\$2,585,607,200	34.3%

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Total Fund Actual and Estimated Expenditures by Department
Percent Change from FY 2003 Actual - FY 2007 Estimate

Department	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007 Est.	% Chng.
General Government:						
Administration, Dept.	\$23,219,300	\$27,958,600	\$33,826,600	\$36,563,100	\$49,022,200	111.1%
Attorney General	13,203,300	13,655,200	14,530,400	16,293,100	17,436,400	32.1%
Capital Budget	36,557,400	8,553,400	15,437,100	19,452,300	77,197,800	111.2%
Controller, State	10,621,600	11,278,000	11,790,300	11,708,100	14,935,400	40.6%
Governor, Office	1,723,600	1,571,400	1,597,900	1,682,500	1,677,600	-2.7%
Governor, Executive Office	56,437,900	71,798,100	79,952,100	96,343,900	108,077,100	91.5%
Legislative Branch	10,434,800	10,065,800	11,200,900	11,605,600	17,179,400	64.6%
Lieutenant Governor	116,200	83,700	95,100	98,700	134,500	15.7%
Revenue and Taxation, Dept.	27,168,100	29,531,000	30,897,400	33,663,700	33,146,000	22.0%
Secretary of State	2,242,600	1,956,900	2,025,800	2,083,800	2,487,100	10.9%
Treasurer, State	<u>5,357,900</u>	<u>1,968,200</u>	<u>1,851,800</u>	<u>1,882,300</u>	<u>2,060,400</u>	-61.5%
Total General Govt.	187,082,700	178,420,300	203,205,400	231,377,100	323,353,900	72.8%
Public Safety:						
Correction, Dept.	125,831,100	127,759,100	136,396,200	153,877,500	173,246,600	37.7%
Judicial Branch	27,340,100	28,460,700	30,068,800	31,415,500	37,029,500	35.4%
Juvenile Corrections, Dept.	41,385,200	42,815,900	42,914,400	43,441,500	46,091,500	11.4%
Police, Idaho State	<u>45,039,600</u>	<u>48,432,600</u>	<u>49,925,900</u>	<u>51,436,600</u>	<u>57,121,700</u>	<u>26.8%</u>
Total Public Safety	239,596,000	247,468,300	259,305,300	280,171,100	313,489,300	30.8%
Health & Human Services:						
Catastrophic Health Care	14,139,400	14,907,300	18,512,100	23,023,400	22,991,800	62.6%
Health and Welfare, Dept.	1,255,569,400	1,389,325,100	1,492,912,800	1,573,272,300	1,657,743,100	32.0%
Public Health Districts	44,661,300	48,097,800	53,828,700	56,117,300	60,178,500	34.7%
Independent Living Council	0	0	263,000	68,200	320,700	0.0%
Total Health & Hum. Serv.	1,314,370,100	1,452,330,200	1,565,516,600	1,652,481,200	1,741,234,100	32.5%
Education:						
Agr. Research and Extension	27,622,600	28,040,300	28,047,500	31,303,100	31,050,400	12.4%
College and Universities	295,947,800	325,614,200	341,832,000	377,214,600	418,722,700	41.5%
Community Colleges	18,557,000	19,523,900	20,185,500	21,116,700	20,516,200	10.6%
Deaf and Blind School	7,108,800	7,609,800	7,925,900	8,197,200	8,217,400	15.6%
Educ., Office of State Board	5,275,400	5,622,900	10,539,700	10,887,400	14,482,000	174.5%
Health Education Programs	7,360,600	7,746,800	8,279,700	8,986,100	9,556,800	29.8%
Historical Society	2,837,200	2,930,100	3,125,800	3,767,200	5,132,800	80.9%
Library, State	3,479,200	3,740,000	4,098,600	4,240,100	5,782,900	66.2%
Professional-Technical Educ.	50,166,000	52,261,500	54,119,600	56,803,900	59,210,800	18.0%
Public Broadcasting	2,623,100	5,680,200	2,456,800	3,073,900	4,114,400	56.9%
Public Schools	1,306,984,500	1,493,316,000	1,523,170,600	1,586,952,300	1,714,377,700	31.2%
Special Programs	8,844,700	9,355,100	9,946,800	10,144,800	10,487,300	18.6%
Super. of Public Instruction	152,474,600	20,401,500	23,804,700	18,982,600	25,892,300	-83.0%
Vocational Rehabilitation	<u>16,844,100</u>	<u>18,101,400</u>	<u>22,628,900</u>	<u>23,639,400</u>	<u>24,878,300</u>	<u>47.7%</u>
Total Education	1,906,125,600	1,999,943,700	2,060,162,100	2,165,309,300	2,352,422,000	23.4%
Economic Development:						
Agriculture, Dept.	26,268,800	28,177,300	30,957,700	30,856,800	41,364,100	57.5%
Commerce, Dept. *	24,620,300	23,205,400	0	0	0	-100.0%
Commerce and Labor, Dept.**	0	0	236,085,400	194,874,700	235,795,100	#DIV/0!
Finance, Dept.	2,984,600	3,338,000	3,583,600	4,345,100	4,805,200	61.0%
Industrial Commission	10,770,800	10,920,300	11,527,400	12,300,300	14,866,000	38.0%
Insurance, Dept.	5,451,300	5,721,200	5,560,800	6,438,100	7,346,600	34.8%
Labor, Dept. *	252,499,700	239,017,400	0	0	0	-100.0%
Public Utilities Commission	3,932,000	4,110,800	4,232,000	4,214,700	4,545,300	15.6%
Self-Governing Agencies	42,867,500	48,044,000	50,136,100	52,307,200	57,030,800	33.0%
Transportation Dept.	<u>419,504,800</u>	<u>421,599,400</u>	<u>454,769,200</u>	<u>489,771,200</u>	<u>599,809,600</u>	<u>43.0%</u>
Total Econ. Development	788,899,800	784,133,800	796,852,200	795,108,100	965,562,700	22.4%
Natural Resources:						
Environmental Quality, Dept.	37,845,400	42,712,300	49,734,800	52,783,300	59,360,900	156.9%
Fish and Game, Dept.	62,127,700	64,436,200	67,013,700	69,756,800	74,129,000	119.3%
Lands, Dept.	33,597,700	41,659,400	40,382,600	45,932,700	38,530,400	114.7%
Parks and Recreation, Dept.	29,160,600	25,033,100	27,305,200	33,017,700	102,205,700	350.5%
Water Resources, Dept.	<u>15,522,400</u>	<u>17,838,100</u>	<u>20,740,900</u>	<u>18,640,700</u>	<u>24,524,400</u>	<u>158.0%</u>
Total Natural Resources	178,253,800	191,679,100	205,177,200	220,131,200	298,750,400	67.6%
State Totals	\$4,614,328,000	\$4,853,975,400	\$5,090,218,800	\$5,344,578,000	\$5,994,812,400	29.9%

* FY 2008 Appropriation includes the Legislatures endorsement of the Governor's initiative of restoring Commerce and Labor into separate agencies. The two agencies were originally combined in FY 2005.

Idaho's General Fund Expenditure Limitation (67-6803)
(\$ thousands)

Fiscal Year	Economic Estimates	Unadjusted Percent Limit	Unadjusted Expenditure Limit	Expenditure Adjustments	Limitation Adjustment	Adjusted Percent Limit	Adjusted Expenditure Limit	Original Gen. Fund Approp. less One-time Money in App. (See Note)	Adj. Limit minus the Ongoing Gen. Fund Approp.
	Comm. Idaho Personal Income Est.								
1985	10,500,000	5.3333%	559,997	40,300	0.3838%	5.8144%	610,508	549,092	61,416
1986	11,400,000	5.3333%	607,996			5.8144%	662,837	587,676	75,161
1987	11,300,000	5.3333%	602,663			5.8144%	657,023	600,914	56,109
1988	12,000,000	5.3333%	639,996	(3,890)	-0.0324%	5.7819%	693,834	657,347	36,487
1989	12,650,000	5.3333%	674,662			5.7819%	731,416	683,249	48,167
1990	13,750,000	5.3333%	733,329			5.7819%	795,018	744,951	50,067
1991	15,430,000	5.3333%	822,928	1,508	0.0098%	5.7917%	893,662	886,369	7,293
1992	16,470,000	5.3333%	878,395	1,800	0.0109%	5.8026%	955,696	957,233	(1,537)
1993	17,700,000	5.3333%	943,994	800	0.0045%	5.8072%	1,027,869	1,007,149	20,720
1994	19,100,000	5.3333%	1,018,660			5.8072%	1,109,169	1,084,561	24,608
1995	21,175,000	5.3333%	1,129,326			5.8072%	1,229,668	1,223,445	6,223
1996	23,246,000	5.3333%	1,239,779	7,471	0.0321%	5.8393%	1,357,405	1,324,875	32,530
1997	23,947,000	5.3333%	1,277,165			5.8393%	1,398,339	1,394,750	3,589
1998	25,357,000	5.3333%	1,352,365			5.8393%	1,480,673	1,417,915	62,758
1999	26,860,000	5.3333%	1,432,524	55,630	0.2071%	6.0464%	1,624,068	1,581,619	42,449
2000	27,600,000	5.3333%	1,471,991			6.0464%	1,668,812	1,654,759	14,053
2001	29,500,000	5.3333%	1,573,324			6.0464%	1,783,693	1,777,374	6,319
2002	33,300,000	5.3333%	1,775,989			6.0464%	2,013,457	1,992,584	20,873
2003	33,750,000	5.3333%	1,799,989			6.0464%	2,040,666	1,944,159	96,507
2004	35,900,000	5.3333%	1,914,655			6.0464%	2,170,664	1,987,787	182,877
2005	37,800,000	5.3333%	2,015,987			6.0464%	2,285,546	2,075,634	209,912
2006	39,800,000	5.3333%	2,122,653			6.0464%	2,406,475	2,190,335	216,140
2007	44,000,000	5.3333%	2,346,652	250,646	0.5696%	6.6161%	2,911,070	2,337,271	573,799
2008	48,100,000	5.3333%	2,565,317			6.6161%	3,182,329	2,764,588	417,741

Explanation of Expenditure Adjustments: The law allows for adjustments to be made to the expenditure limit when the costs of a program are transferred between the state and local government, and when funds provided by the federal government to the state are eliminated or significantly reduced. The items listed below have been identified over the years as legitimate adjustments.

In FY 2007 (special session) the Legislature appropriated \$250.6 million for Public Schools to replace local maintenance and operations property tax levies.

In FY 1999 the Legislature appropriated \$930K for the State Appellate Public Defender to replace local property taxes.

In FY 1999 the Legislature changed 1995 law which replaced 0.1% of the Public School's maintenance and operations property tax levy with sales tax to General Fund appropriation (SB 1535). The FY 1999 appropriation to reflect this change was \$54,700K (SB 1564).

In FY 1996 the Legislature appropriated \$7,471K for the Catastrophic Health Care Program to replace local property taxes.

In FY 1993 annualizing the FY 1992 General Fund shift (HB 433 and 378) resulted in an additional \$800K in local property tax savings.

In FY 1992 the state replaced about \$1,800K in local property taxes with General Fund through the county indigency support provided in HB 433 as authorized in HB 378.

In FY 1991 the state replaced \$1,508K in Social Service Block Grant money with General Fund.

In FY 1988 the Circuit Breaker Property Tax Relief Program was moved from the General Fund to the sales tax (\$3,890K).

In FY 1985 the state replaced a 10% percent diversion of state sales tax to Public Schools with a direct General Fund appropriation (\$17,686K) and switched funding for the employer's share of Social Security from the sales tax to General Fund for Public Schools (\$21,777K) and Community Colleges (\$837K).

Note: Between FY 1989 and FY 1992 the Legislature included its estimate of the previous fiscal year's ending General Fund balance in the next year's appropriation to fund one-time items. Effective in FY 1995, the law was changed to exempt all one-time expenditures regardless of the fiscal year of the fund source. The last two columns reflect the removal of the projected surplus appropriated for one-time expenditures for fiscal years prior to 1995, and the removal of all one-time expenditures for fiscal years 1995 and beyond in order to calculate the ongoing General Fund expenditure amount, compared to the adjusted expenditure limit.

Budget Stabilization Fund (Idaho Code 57-814 & 57-814a)

Action	Impact of this Action	Resulting Balance	Balance as % of Gen. Fund Receipts *
April and June 1989 transfers from General Fund (SB 1332aaH)	12,000,000	12,000,000	1.78%
March 1990 transfer from General Fund (SB 1573)	38,000,000	50,000,000	6.47%
Interest earnings accrued between April 1989 and March 1990	684,400	50,684,400	6.56%
April 1990 appropriation for local highway projects (HB 905)	(15,500,000)	35,184,400	4.55%
June 1992 transfer to General Fund (SB 1464)	(5,406,100)	29,778,300	3.30%
April 1993 transfer to Parks and Recreation for Oregon Trail (SB 1276)	(100,000)	29,678,300	3.12%
July 1993 transfer to General Fund for Public Schools (HB 463)	(3,000,000)	26,678,300	2.56%
October 1993 transfer from Liquor Fund (HB 464)	748,800	27,427,100	2.63%
January 1994 transfer from Liquor Fund (HB 464)	748,800	28,175,900	2.70%
March 1994 partial return of loan for the Oregon Trail project (HB 862)	27,000	28,202,900	2.70%
April 1994 transfer from Liquor Fund (HB 980)	3,000,000	31,202,900	2.99%
April 1994 appr. to the Legis. Council for Juvenile Justice study (HB 992)	(100,000)	31,102,900	2.98%
April 1994 transfer from Liquor Fund (HB 464)	879,100	31,982,000	3.06%
June 1994 transfer from Liquor Fund (HB 464)	879,100	32,861,100	3.15%
June 1995 return of unspent balance of Legis. Council study	26,800	32,887,900	2.81%
May 1996 transfer to Disaster Emergency Fund (Exec. Order #96-04)	(1,000,000)	31,887,900	2.48%
January 1997 transfer to Disaster Emergency Fund (Exec. Order #97-01)	(1,000,000)	30,887,900	2.29%
February 1997 transfer to Disaster Emergency Fund (Exec. Order #97-01)	(1,000,000)	29,887,900	2.21%
April 1997 transfer to Disaster Emergency Fund (Exec. Order #97-01)	(1,000,000)	28,887,900	2.14%
June 1997 transfer to Disaster Emergency Fund (Exec. Order #97-01)	(1,000,000)	27,887,900	2.06%
July 1997 appropriation to State Controller for Year 2000 project (SB 1285)	(357,700)	27,530,200	1.98%
June 1998 transfer from the General Fund (HB 572; HB 443a)	8,500,000	36,030,200	2.59%
December 1999 deposits of tobacco settlement funds (SB 1002)	16,781,600	52,811,800	3.25%
February 2000 transfer tobacco funds to Idaho Millennium Fund (SB 1296)	(16,781,600)	36,030,200	2.22%
July 2000 transfer to American Trucking Assoc. Settlement Fund (HB 819)	(17,000,000)	19,030,200	1.05%
July 2000 transfer from FY 2000 General Fund surplus (HB 819)	17,000,000	36,030,200	1.98%
July 2000 - June 2001 transfer from FY 2001 General Fund (HB 569)	18,209,600	54,239,800	2.98%
Dec. 2000 transfer to the Disaster Emergency Fund (Exec. Order #2000-17)	(1,000,000)	53,239,800	2.92%
Aug. 2001 transfer to the Disaster Emergency Fund (Exec. Order #2001-09)	(150,000)	53,089,800	2.68%
Sept. and Dec. 2001 transfers from FY 2002 General Fund (IC 57-814)	9,923,200	63,013,000	3.18%
February 2002 transfer to the General Fund (SB 1301) **	(9,923,000)	53,090,000	2.68%
July 2002 transfer to the General Fund (SB 1517)	(26,700,000)	26,390,000	1.55%
May 2003 transfer to the General Fund (SB 1195)	(26,390,000)	0	0.00%
July 2003 - June 2004 no transfer from FY 2004 General Fund (SCR 117)	0	0	0.00%
July 2004 - June 2005 transfer from FY 2005 General Fund (IC 57-814)	20,971,000	20,971,000	1.00%
May 2005 transfer to the Public Education Stabilization Fund (SB 1231)	(5,000,000)	15,971,000	0.76%
July 2005 - June 2006 transfer from FY 2006 General Fund (IC 57-814)	22,676,900	38,647,900	1.70%
February 2006 transfer from FY 2006 General Fund (HB 409)	70,000,000	108,647,900	4.79%
July 2006 - June 2007 transfer from FY 2007 General Fund (IC 57-814)	12,917,600	121,565,500	5.00%
July 2007 - June 2008 transfer from FY 2008 General Fund (IC 57-814)	13,750,800	135,316,300	5.00%

* Section 57-814(2)(b), Idaho Code, limits the total amount in the Budget Stabilization Fund to no more than 5.0% of the previous fiscal year's total General Fund receipts. Prior to 1998 there was no limit on this Fund's balance. From FY 1999 through FY 2000 the balance was limited to 5.0% of the General Fund appropriation. The limit was shifted to 5.0% of the previous fiscal year's total General Fund receipts in FY 2001.

** SB 1301 overrode Idaho Code 57-814 for FY 2002 and essentially returned the two transfers that had been made.

Idaho Millennium Permanent Endowment Fund

Fiscal Year	Beginning Market Value	Actual/Projected Receipts	Transfers	Earnings/(Losses)*	Transfer from 0545 to 0499*	Ending Market Value
2007	\$0	\$19,497,948	\$10,000,000	\$659,676	\$0	\$30,157,624
2008	30,157,624	25,282,773	0	2,926,699	0	58,367,096
2009	58,367,096	25,486,271	0	5,188,388	(1,001,126)	88,040,629
2010	88,040,629	25,692,125	0	7,580,613	(1,894,054)	119,419,313
2011	119,419,313	25,900,368	0	10,070,376	(3,317,457)	152,072,599
2012	152,072,599	26,111,038	0	12,659,153	(4,822,994)	186,019,796
2013	186,019,796	26,324,170	0	15,350,272	(6,389,904)	221,304,334
2014	221,304,334	26,539,802	2,532,189	18,357,432	(8,019,115)	260,714,642
2015	260,714,642	26,757,974	6,824,543	21,847,818	(9,712,722)	306,432,256
2016	306,432,256	26,978,724	6,654,634	25,474,881	(11,605,175)	353,935,320
2017	353,935,320	27,202,092	6,709,713	29,243,619	(13,801,665)	403,289,079
2018	403,289,079	25,208,259	6,765,444	33,121,729	(16,084,152)	452,300,359
2019	452,300,359	25,467,037	6,261,074	36,955,270	(18,455,781)	502,527,958
2020	502,527,958	25,728,902	6,332,714	40,932,298	(20,891,605)	554,630,268
2021	554,630,268	25,993,902	6,398,051	45,066,393	(23,304,080)	608,784,534
2022	608,784,534	26,262,089	6,464,170	49,363,424	(25,806,839)	665,067,377
2023	665,067,377	26,533,511	6,531,084	53,829,043	(28,408,426)	723,552,589
2024	723,552,589	26,808,222	6,598,805	58,469,071	(31,112,533)	784,316,154
2025	784,316,154	27,086,274	6,667,347	63,289,521	(33,922,718)	847,436,579
TOTAL		\$490,861,481	\$84,739,769	\$530,385,675	(\$258,550,346)	

*Note: The amount listed for the current fiscal year under "Earnings/(Losses)" represents a combination of actual year-to-date and projected earnings. Projected earnings assume an 8.00% return on investment. The amounts under "Transfers" & "Transfer from 0545 to 0499" represent a combination of actual year-to-date and projected transfers. Beginning in 2014, transfers are due to the \$100 million cap placed by SB 1416.

Idaho Millennium Fund

Fiscal Year	Beginning Market Value	Actual/Projected Receipts	Transfers	Earnings/(Losses)*	Transfer from 0540 to 0499*	Ending Market Value
2000	\$0	\$29,728,524	\$0	\$495,787	(\$386,959)	\$29,837,353
2001	29,837,353	22,751,124	0	(2,105,516)	(1,729,535)	48,753,427
2002	48,753,427	26,602,063	(19,335,604)	(4,255,408)	(2,438,933)	49,325,545
2003	49,325,545	26,653,835	(70,311,509)	(724,806)	(4,943,065)	0
2004	0	22,818,949	0	(61,929)	0	22,757,020
2005	22,757,020	23,151,453	0	621,571	(1,941,119)	44,588,925
2006	44,588,925	21,253,142	0	2,138,244	(284,669)	67,695,642
2007	67,695,642	4,874,487	(10,000,000)	3,570,252	(1,360,348)	64,780,032
2008	64,780,032	6,320,693	0	3,250,704	(2,533,638)	71,817,792
2009	71,817,792	6,371,568	0	3,575,863	(3,226,296)	78,538,927
2010	78,538,927	6,423,031	0	3,917,652	(3,277,417)	85,602,193
2011	85,602,193	6,475,092	0	4,262,855	(3,604,037)	92,736,103
2012	92,736,103	6,527,759	0	4,610,825	(3,947,356)	99,927,331
2013	99,927,331	6,581,042	0	4,961,559	(4,294,107)	107,175,826
2014	107,175,826	6,634,951	(2,532,189)	5,185,534	(4,643,636)	111,820,485
2015	111,820,485	6,689,494	(6,824,543)	5,186,105	(4,995,942)	111,875,598
2016	111,875,598	6,744,681	(6,654,634)	5,186,681	(5,220,964)	111,931,362
2017	111,931,362	6,800,523	(6,709,713)	5,187,265	(5,221,650)	111,987,788
2018	111,987,788	6,302,065	(6,765,444)	5,182,055	(5,222,344)	111,484,120
2019	111,484,120	6,366,759	(6,261,074)	5,182,731	(5,223,046)	111,549,491
2020	111,549,491	6,432,226	(6,332,714)	5,183,416	(5,216,777)	111,615,641
2021	111,615,641	6,498,476	(6,398,051)	5,184,108	(5,217,590)	111,682,584
2022	111,682,584	6,565,522	(6,464,170)	5,184,809	(5,218,414)	111,750,331
2023	111,750,331	6,633,378	(6,531,084)	5,185,518	(5,219,247)	111,818,896
2024	111,818,896	6,702,055	(6,598,805)	5,186,236	(5,220,090)	111,888,291
2025	111,888,291	6,771,568	(6,667,347)	5,186,962	(5,220,944)	111,958,531
TOTAL		\$295,674,461	(\$174,386,882)	\$86,479,074	(\$95,808,123)	

*Note: The amount listed for the current fiscal year under "Earnings/(Losses)" represents a combination of actual year-to-date and projected earnings. Projected earnings assume an 5.00% return on investment. The amounts under "Transfers" & "Transfer from 0540 to 0499" represent a combination of actual year-to-date and projected transfers. Beginning in 2014, transfers are due to the \$100 million cap required by SB1416 (see below).

History of Non-program Transfers from the Millennium Fund

HB 701 (2002 Idaho Sess. Laws 156) transferred to the General Fund the April 2002 tobacco payment (\$19.3 million) distributed to the State of Idaho pursuant to the tobacco Master Settlement Agreement.

SB 1517 (2002 Idaho Sess. Laws 205) transferred to the General Fund \$10 million from the FY 2003 scheduled tobacco payments.

S 1195 (2003 Idaho Sess. Laws 341) transfers the following: (1) \$798,200 to the Income Fund for remaining portion of appropriation of FY 2003 Millennium Fund projects; (2) \$2,438,700 to the Income Fund for FY 2004 Millennium Fund projects; (3) the entire remaining balance of the fund corpus to the General Fund (approximately \$40.2 million); and (4) \$16,350,315 to the General Fund from the April 2003 tobacco payment.

\$2.228 million of the \$70.3 million transfer out in April of FY 2003 was not a true transfer; instead it was directly deposited into the General Fund and was not first deposited to the Millennium Fund.

SB 1416 (2006 Idaho Sess. Laws 187) establishes the Permanent Endowment Fund and requires that 80% of all future settlement funds and earnings be transferred to the Permanent Endowment Fund and 20% of all future settlement funds and earnings be transferred to the Idaho Millennium Fund. It also requires an initial transfer of \$10,000,000 to the Permanent Endowment Fund from the Millennium Fund and a transfer of any amount over \$100 million from the Millennium Fund to the Permanent Endowment Fund.

The ending market value is greater than \$100 million, starting in FY 2014, because Idaho Code 67-1805 requires that any amount in excess of \$100 million be transferred to the permanent endowment fund as determined on the second business day in July (Idaho Code 67-1804), rather than the end of the fiscal year. Due to the timing of the transfer at the beginning of the fiscal year, instead of the end of the fiscal year, the ending market value will exceed the \$100 million.

Economic Recovery Reserve Fund

The economic recovery reserve fund was established by HB 264 during the 2003 legislative session. This bill temporarily raised the cigarette tax from 28 to 57 center/pack for the period of June 1, 2003 through June 30, 2005. During the 2005 legislative session, the tax was made permanent, with the first year of receipts (FY 2006) dedicated to the Economic Recovery Reserve Fund. Effective July 1, 2006 the cigarette tax was redirected to the Permanent Building Fund to be used for the restoration of the State Capitol Building. Once the Capitol restoration is complete, the receipts will revert back to the Economic Recovery Reserve Fund.

The table below compares the Governor's recommended uses of the Economic Recovery Reserve Fund to the legislative action for both FY 2007 and FY 2008.

	<u>Executive Budget</u>	<u>Legislature's Approp.</u>	<u>Difference</u>
FY 2007:			
Revenues:			
Beginning balance	\$26,067,800	\$36,191,900	\$10,124,100
Transfer from the General Fund	<u>0</u>	<u>23,864,200</u>	<u>23,864,200</u>
Total Revenues	\$26,067,800	\$60,056,100	\$33,988,300
Expenditures:			
Replacement capital outlay	\$14,749,900	\$14,293,200	(\$456,700)
Dept Health and Welfare medicaid management information system	1,455,100	0	(1,455,100)
Nondiscretionary and line item decision units	9,861,900	9,822,900	(39,000)
Economic development package	<u>0</u>	<u>35,364,200</u>	<u>35,364,200</u>
Total Expenditures	\$26,066,900	\$59,480,300	\$33,413,400
Projected Ending Balance	\$900	\$575,800	\$574,900
FY 2008:			
Revenues:			
Beginning balance	\$0	\$575,800	\$575,800
Transfer from the General Fund (for economic development)	<u>0</u>	<u>60,000,000</u>	<u>60,000,000</u>
Total Receipts and Transfers	\$0	\$60,575,800	\$60,575,800
Expenditures:			
Dept. of Commerce-Economic stability contingency	<u>\$0</u>	<u>\$15,000,000</u>	<u>\$15,000,000</u>
Total Expenditures	\$0	\$15,000,000	\$15,000,000
Projected Ending Balance	\$0	\$45,575,800	\$45,575,800

State Capitol Restoration Budget

HB 218 (2007 session) modified the Capitol restoration plan to include single-story wings and accelerate the bond payoff of the \$130 million bond for the project. HB 277 set the bond payment at \$20,100,600. HB 269 provides \$1.5 million in contingency for the Ada County Courthouse upgrade in FY 2007. HB 29 provides \$1,750,400 in FY 2007 for the completion of the restoration of the Ada County Courthouse.

HCR 47 (2006 session) restated the Legislature's support for the restoration, preservation and maintenance of the State Capitol Building. It authorizes the Idaho Capitol Commission to modify its Master Plan for the project to include the construction of two-story garden level atrium additions at the east and west ends of the building designed to accommodate large, state of the art public hearing rooms, and adjacent committee and staff office space. The resolution also authorized the Department of Administration to enter into an agreement with the Idaho State Building Authority to provide financing for this project. The project is to begin following the 2007 legislative session and be completed prior to the start of the 2010 session. The Idaho State Building Authority issued \$130 million in bonds in the fall of 2006 to complete the restoration and addition.

HB 386 (2005 session) permanently increased the cigarette tax from 28 to 57 cents/pack. Beginning in FY 2007 the revenue generated by the increase (estimated to be approximately \$30 million per year), will go to the Permanent Building Fund and is dedicated to fund the restoration of the State Capitol Building. This restoration is expected to cost approximately \$80,000,000. The atriums added in HCR 47 have an estimated cost of \$39.5 million. Once the project has been paid for, revenue from the additional 29 cent/pack will be deposited into the Economic Recovery Fund.

The table below reflects the Legislative action during the 2006-2007 sessions on this project, as well as the revised FY 2007 appropriation, and appropriation for the FY 2008 project. The original appropriation (SB 1491) was for design work on the Idaho Capitol Building, and to begin preparing space in the Borah Building, Ada County Courthouse, State Library and JR Williams building to house Statehouse tenants during the 30 month Capitol restoration. This included moving costs, material storage costs, and other associated expenses. The actual Capitol restoration and atrium construction costs are not reflected in any of the budgets below. These costs will be paid for by the bond proceeds, the appropriation for the bond repayment is reflected below.

	FY 2007 Revised	FY 2008 PBFAC	FY 2008 Governor's	FY2008 JFAC
	<u>Appropriation</u>	<u>Request</u>	<u>Recommendation</u>	<u>Appropriation</u>
Revenues:				
Beginning Balance	\$0	\$24,099,700	\$24,099,700	\$22,349,300
Cigarette Tax (collections above 28 cents/pk)	29,652,300	20,011,500	20,011,500	20,011,500
Projected Interest on Dedicated Cig. Tax	<u>741,300</u>	<u>495,300</u>	<u>495,300</u>	<u>495,300</u>
Total Revenue	\$30,393,600	\$44,606,500	\$44,606,500	\$42,856,100
Expenditures:				
Public Works operating budget	\$3,005,800	\$250,800	\$250,800	\$250,800
Idaho Capitol Commission	176,100	175,600	176,100	176,100
Legislative Services Office	4,315,400	510,500	509,600	509,600
Historical Society	547,000	540,600	541,000	541,000
Estimated Bond Payment	0	21,000,000	17,600,000	20,100,600
Total Operating Expenditures	\$8,044,300	\$22,477,500	\$19,077,500	\$21,578,100
Ending Balance:	\$22,349,300	\$22,129,000	\$25,529,000	\$21,278,000

FY 2007 Permanent Building Fund (Capital Budget)

	FY 2007 Governor's Rec.	FY 2007 Appropriated	Revised 2007 Governor's Rec.	Revised 2007 Appropriation
Revenues:				
Beginning Balance	\$6,512,000	\$11,601,000	\$9,600,600	\$9,600,600
Income Tax Filing Fees (\$10 per return)	5,680,400	5,680,400	5,898,900	5,898,900
Cigarette Tax (43.3% of net collections)	6,522,600	6,522,600	6,522,600	6,522,600
Beer Tax (33% of net collections)	1,474,500	1,474,500	1,509,600	1,509,600
Sales Tax (Fixed amount)	5,000,000	5,000,000	5,000,000	5,000,000
Lottery Dividends (50% of annual dividend)	13,500,000	13,500,000	16,500,000	16,500,000
Budget Stabilization Fund Interest	1,507,300	4,000,000	5,674,600	5,674,600
Capitol Mall Maintenance	120,000	120,000	120,000	120,000
Other Revenues (Idle Funds Interest)	1,438,250	1,438,250	3,033,300	3,033,300
Transfer In from General Fund	67,650,000	21,000,000	134,663,600	120,202,600
Transfer In from Other Funds (Note 1)		302,000		
Transfer Out to Facilities Services	<u>(1,830,000)</u>	<u>(1,830,000)</u>	<u>(1,830,000)</u>	<u>(1,880,000)</u>
Total Revenue	\$107,575,050	\$68,808,750	\$186,693,200	\$172,182,200
Operating Budget Expenditures:				
Public Works Operating	\$3,782,500	\$2,289,300	\$2,376,200	\$2,289,300
Bond Payments Existing	8,849,400	8,849,400	8,798,500	8,798,500
Bond Payments Proposed (Note 2)	500,000	500,000	0	0
Shift General Fund Bonds to PBF	6,537,400	0	0	0
Capitol Mall Bond Payment (Note 3)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Operating Budget	\$19,669,300	\$11,638,700	\$11,174,700	\$11,087,800
Maintenance Projects:				
Alteration and Repair	\$23,781,000	\$23,781,000	\$23,781,000	\$23,781,000
Asbestos Abatement	400,000	400,000	400,000	400,000
Underground Storage Tank	0	0	0	0
ADA	800,000	800,000	800,000	800,000
Building Demolition	0	0	0	0
Capitol Mall Maintenance	<u>120,000</u>	<u>120,000</u>	<u>120,000</u>	<u>120,000</u>
Total Maintenance	\$25,101,000	\$25,101,000	\$25,101,000	\$25,101,000
Construction Projects:				
Parks and Rec: Experience Idaho Initiative	\$33,465,100	\$0	\$0	\$0
State Police: Combined Office Space, Meridian	3,861,300	3,861,300	3,861,300	3,861,300
Military: Renovate Armory, Pocatello	693,000	693,000	693,000	693,000
Commerce/Labor: Canyon County Office	2,079,000	2,079,000	2,079,000	2,079,000
Juvenile Corr: 24 bed Mental Hlth Expansion, Nampa	4,392,000	4,392,000	4,392,000	4,392,000
Veteran Svcs: Parking Garage, Pocatello	302,000	302,000	302,000	302,000
Corrections: 300 bed Expansion, Boise	16,000,000	16,000,000	16,000,000	16,000,000
Administration: Land Purchase	2,000,000	0	0	0
Corrections: Supplemental for 300 bed expansion	0	0	830,000	<i>funded in FY 2008</i>
IT for Capitol Mall	<u>0</u>	<u>0</u>	<u>0</u>	<u>339,000</u>
Total Construction Projects	\$62,792,400	\$27,327,300	\$28,157,300	\$27,666,300
Total FY 2007 Capital Budget	\$107,562,700	\$64,067,000	\$64,433,000	\$63,855,100
Ending Balance	\$12,350	\$4,741,750	\$122,260,200	\$108,327,100

Notes:

1. Original FY 2007 projections included a transfer of \$302,000 from the Division of Veteran's Services for repairs to a parking garage in Pocatello. The division made the transfer in 2006, but the expense is still in 2007.
2. FY 2007 original budget included \$500,000 for the first bond payment for the Eastern Idaho Tech. College Health Care Education Building. The interest owing of the bonds for FY 2007 has been capitalized with the first payment being included in the FY 2008 budget.
3. The budget for the Capitol restoration is not included in these figures. These figures are listed in a separate table.

FY 2008 Permanent Building Fund (Capital Budget)

	PBFAC <u>Recommendation</u>	FY 2008 <u>Governor's Rec.</u>	JFAC <u>Appropriated</u>
Revenues:			
Beginning Balance	\$7,175,800	\$122,260,200	\$108,327,100
Income Tax Filing Fees (\$10 per return)	6,034,500	6,034,500	6,034,500
Cigarette Tax (43.3% of net collections)	6,386,200	6,386,200	6,386,200
Beer Tax (33% of net collections)	1,565,700	1,565,700	1,565,700
Sales Tax (Fixed amount)	5,000,000	5,000,000	5,000,000
Lottery Dividends (50% of annual dividend)	17,000,000	17,000,000	17,000,000
Budget Stabilization Fund Interest	6,017,500	6,017,500	6,017,500
Capitol Mall Maintenance	120,000	120,000	120,000
Other Revenues (Idle Funds Interest)	1,354,800	3,230,300	3,230,300
Transfer in from General Funds	0	8,200,000	0
Transfer Out to Facilities Services	<u>(1,830,000)</u>	<u>(1,830,000)</u>	<u>(1,830,000)</u>
Total Revenues:	\$48,824,500	\$173,984,400	\$151,851,300
Operating Budget Expenditures:			
Public Works Operating	\$2,655,500	\$2,739,700	\$2,382,600
Bond Payments Existing	9,719,400	7,046,500	9,719,400
Bond Payments Proposed	0	0	0
Early Bond Retirement (four existing issues)	<u>0</u>	<u>8,200,000</u>	<u>0</u>
Total Operating Budget	\$12,374,900	\$17,986,200	\$12,102,000
Maintenance Projects:			
Alteration and Repair	\$16,716,900	\$68,238,900	\$68,238,900
Asbestos Abatement	400,000	400,000	400,000
Underground Storage Tank	0	0	0
ADA	800,000	800,000	800,000
Building Demolition	0	0	0
Capitol Mall Maintenance	<u>120,000</u>	<u>120,000</u>	<u>120,000</u>
Total Maintenance	\$18,036,900	\$69,558,900	\$69,558,900
Construction Projects:			
Governor Initiative -- U of I Dairy Lab	\$0	\$10,000,000	\$10,000,000
Governor Initiative -- Corrections sprung structure	0	1,800,000	0
Governor Initiative -- Nursing Buildings	0	37,111,600	37,111,600
Governor Initiative -- Parking Garage	0	7,750,000	0
Governor Initiative -- Historical Society addtl storage	0	5,500,000	0
Governor Initiative -- Contingency	0	7,000,000	0
Governor Initiative -- H&W lab (revised Gov. Rec.)	0	900,000	900,000
Idaho State Police-- Combined Office CDL	12,019,500	12,019,500	12,019,500
Military -- Renovate Idaho Falls Armory	750,000	750,000	750,000
Fish and Game-- Office Addition, Pocatello	770,000	770,000	770,000
Corrections -- New Laundry Facility, SICI	1,000,000	1,000,000	1,000,000
Health & Welfare-- Renovate Utility Building, SHS	1,414,000	1,414,000	1,414,000
Correction Study	0	0	3,000,000
UI:Fish Culture Station	0	0	150,000
DOC: 300 bed additional	0	0	1,300,000
Borah Building Planning	<u>0</u>	<u>0</u>	<u>500,000</u>
Total Construction Projects:	\$15,953,500	\$86,015,100	\$68,915,100
Total FY 2008 Capital Budget	\$46,365,300	\$173,560,200	\$150,576,000
Ending Balance	\$2,459,200	\$424,200	\$1,275,300